

AGREEMENT
BETWEEN
BRUNEI DARUSSALAM AND JAPAN
FOR AN ECONOMIC PARTNERSHIP

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FOR AN ECONOMIC PARTNERSHIP**

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Preamble

Brunei Darussalam and Japan,

Inspired by the warm friendship and strong economic and political ties, which have developed through mutually beneficial cooperation and shared regional interests;

Determined to enhance their relationship by forging mutually beneficial economic partnership through liberalisation and facilitation of trade and investment, and cooperation;

Recognising that a dynamic and rapidly changing global environment brought about by globalisation and technological progress presents various economic and strategic challenges and opportunities to the Parties;

Reaffirming that the economic partnership will provide a useful framework for enhanced cooperation and serve the common interests of the Parties in various fields as agreed in this Agreement and lead to the improvement of economic efficiency and the development of trade, investment and human resources;

Recognising that the economic partnership would create larger and new market, and enhance the attractiveness and vibrancy of their markets;

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

Recalling Article XXIV of the General Agreement on Tariffs and Trade 1994 and Article V of the General Agreement on Trade in Services in Annex 1A and Annex 1B, respectively, to the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994;

Convinced that this Agreement would open a new era for the relationship between the Parties; and

Determined to establish a legal framework for an economic partnership between the Parties;

HAVE AGREED as follows:

Chapter 1 General Provisions

Article 1 Objectives

The objectives of this Agreement are to:

- (a) liberalise and facilitate trade in goods and services between the Parties;
- (b) increase investment opportunities and strengthen protection for investments and investment activities in the Parties;
- (c) establish a framework for further bilateral cooperation and improvement of business environment; and
- (d) create effective procedures for the implementation and application of this Agreement and for the resolution of disputes.

Article 2 General Definitions

For the purposes of this Agreement:

- (a) “Area” means:
 - (i) with respect to Brunei Darussalam, the territory of Brunei Darussalam including its territorial sea, extending to the airspace above such territory, over which it exercises sovereignty, and the maritime area beyond its territorial sea, including sea-bed and subsoil, which has been or may hereafter be designated under the laws of Brunei Darussalam, over which it exercises its sovereign rights and jurisdiction in accordance with international law; and
 - (ii) with respect to Japan, the territory of Japan, and all the area beyond its territorial sea, including the sea-bed and subsoil thereof, over which Japan exercises sovereign rights or jurisdiction in accordance with international law and the laws and regulations of Japan;

Note: Nothing in this subparagraph shall affect the rights and obligations of the Parties under international law, including those under the United Nations Convention on the Law of

the Sea, done at Montego Bay, December 10, 1982.

- (b) “customs authority” means the authority that, according to the legislation of each Party or non-Parties, is responsible for the administration and enforcement of customs laws and regulations. In the case of Brunei Darussalam, the Royal Customs and Excise Department, and in the case of Japan, the Ministry of Finance;
- (c) “GATS” means the General Agreement on Trade in Services in Annex 1B to the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994, as may be amended;
- (d) “GATT 1994” means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994, as may be amended. For the purposes of this Agreement, references to articles in the GATT 1994 include the interpretative notes;
- (e) “Harmonized System” or “HS” means the Harmonized Commodity Description and Coding System set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System, as may be amended, and adopted and implemented by the Parties in their respective laws;
- (f) “Parties” means Brunei Darussalam and Japan and “Party” means either Brunei Darussalam or Japan; and
- (g) “WTO Agreement” means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994, as may be amended.

Article 3

Transparency

1. Each Party shall make publicly available its laws, regulations and judicial decisions of general application as well as international agreements to which the Party is a party, that pertain to, or affect any matter covered by this Agreement.
2. Each Party shall make easily available to the public, the names and addresses of the competent authorities responsible for laws and regulations referred to in paragraph 1.

3. Each Party shall, upon the request by the other Party, within a reasonable period of time, respond to specific questions from, and provide information to, the other Party in the English language with respect to matters referred to in paragraph 1.

Article 4

Administrative Procedures

1. Where administrative decisions which pertain to or affect the implementation and operation of this Agreement are taken by the competent authorities of the Government of a Party, the competent authorities shall, in accordance with the applicable laws and regulations of the Party:

- (a) inform the applicant of the decision within a reasonable period of time after the submission of the application considered complete under the laws and regulations of the Party, taking into account the established standard period of time referred to in paragraph 3; and
- (b) provide, within a reasonable period of time, information concerning the status of the application, at the request of the applicant.

2. The competent authorities of the Government of a Party shall, in accordance with the applicable laws and regulations of the Party, establish standards for taking administrative decisions in response to submitted applications. The competent authorities shall:

- (a) make such standards as specific as possible; and
- (b) make such standards publicly available except when it would extraordinarily raise administrative difficulties for the Government of the Party.

3. The competent authorities of the Government of a Party shall, in accordance with the applicable laws and regulations of the Party, endeavour to:

- (a) establish standard periods of time between the receipt of applications by the competent authorities and the administrative decisions taken in response to submitted applications; and
- (b) make publicly available such periods of time, if established.

4. The competent authorities of the Government of a Party shall, in accordance with the applicable laws and regulations of the Party, prior to any

final decision which adversely affects the interests of a person, provide that person with:

- (a) a reasonable notice, including a description of the nature of the measure, specific provisions upon which such measure will be based, and the facts which may be a cause of taking such measure; and
- (b) a reasonable opportunity to present facts and arguments in support of position of such person,

provided that time, nature of the measure and public interest permit.

Article 5 Review and Appeal

1. Each Party shall maintain judicial or administrative tribunals or procedures for the purpose of prompt review and, where justified, appropriate remedies for actions taken by its Government regarding matters covered by this Agreement. Such tribunals or procedures shall be impartial.

2. Each Party shall ensure that the parties in any such tribunals or procedures 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.

3. Each Party shall ensure, subject to appeal or further review as provided for in its applicable laws and regulations, that such decision is implemented by the relevant authorities with respect to the action at issue which is taken by its Government.

Article 6 Confidential Information

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement. Such information shall be used only for the purposes specified, and shall not be otherwise disclosed without the specific permission of the Party providing the information.

2. Nothing in this Agreement shall be construed to require a Party to

provide confidential information, the disclosure of which would:

- (a) be contrary to the public interest;
- (b) impede enforcement of its laws and regulations; or
- (c) prejudice legitimate commercial interests of particular enterprises, public or private.

3. In the event of the termination of this Agreement, the Parties agree that the provision of this Article shall continue to apply.

Article 7 Taxation

1. Unless otherwise provided for in this Agreement, the provisions of this Agreement shall not apply to any taxation measures.

2. Articles 3 and 6 shall apply to taxation measures, to the extent that the provisions of this Agreement are applicable to such taxation measures.

Article 8 General and Security Exceptions

1. For the purposes of Chapters 2, 3, 4, 5 other than Article 64, and 7, Article XX of the GATT 1994 is incorporated into and forms part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapter 5 other than Article 64, and Chapter 6, Article XIV of the GATS is incorporated into and forms part of this Agreement, *mutatis mutandis*.

3. Nothing in this Agreement other than Article 64, shall be construed:

- (a) to require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests;
- (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to the production or supply of, or traffic in, arms, ammunition and implements of war and to such production or supply of, or traffic in, other goods and materials, or such supply of services, as is carried on directly or indirectly for

the purpose of supplying or provisioning a military establishment;

(ii) taken in time of war, or armed conflict, or other domestic or international emergency; or

(iii) relating to fissionable and fusionable materials or the materials from which they are derived; or

(c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

4. In cases where a Party takes any measure or action pursuant to this Article, the Party shall make reasonable effort to notify the other Party of the description of such measure or action either before the measure or action is taken or as soon as possible thereafter.

Article 9

Relation to Other Agreements

1. The Parties reaffirm their rights and obligations under the WTO Agreement or any other agreements to which both Parties are parties.

2. In the event of any inconsistency between this Agreement and the WTO Agreement or any other agreements to which both Parties are parties, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution, taking into consideration general principles of international law.

Article 10

Implementing Agreement

The Governments of the Parties shall conclude a separate agreement setting forth the details and procedures for the implementation of this Agreement (hereinafter referred to in this Agreement as “the Implementing Agreement”).

Article 11

Joint Committee

1. A Joint Committee shall be established under this Agreement.

2. The functions of the Joint Committee shall be:
 - (a) reviewing and monitoring the implementation and operation of this Agreement;
 - (b) considering and recommending to the Parties any amendments to this Agreement;
 - (c) supervising and coordinating the work of all Sub-Committees established under this Agreement;
 - (d) adopting:
 - (i) Operational Procedures referred to in Chapter 3; and
 - (ii) any necessary decisions; and
 - (e) carrying out other functions as the Parties may agree.
3. The Joint Committee:
 - (a) shall be composed of representatives of the Parties; and
 - (b) may establish and delegate its responsibilities to Sub-Committees.
4. The Joint Committee shall meet at such venues and times as may be agreed by the Parties.

Article 12 Communications

Each Party shall designate an enquiry point to facilitate communications between the Parties on any matter relating to this Agreement.

Chapter 2

Trade in Goods

Article 13

Definitions

For the purposes of this Chapter:

- (a) “bilateral safeguard measure” means a bilateral safeguard measure provided for in paragraph 2 of Article 21;
- (b) “customs duty” means any customs or import duty and a charge of any kind, including any form of surtax or surcharge, imposed in connection with the importation of a good, but does not include any:
 - (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article III of the GATT 1994, in respect of the like goods or, directly competitive or substitutable goods of the Party or in respect of goods from which the imported goods have been manufactured or produced in whole or in part;
 - (ii) anti-dumping or countervailing duty applied pursuant to a Party’s law and applied consistently with the provisions of Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994, as may be amended, and the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement, as may be amended; or
 - (iii) fees or other charges commensurate with the cost of services rendered;
- (c) “customs value of goods” means the value of goods for the purposes of levying ad valorem customs duties on imported goods;
- (d) “domestic industry” means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;
- (e) “export subsidies” means export subsidies listed in subparagraphs

1(a), (b), (c), (d), (e) and (f) of Article 9 of the Agreement on Agriculture in Annex 1A to the WTO Agreement, as may be amended (hereinafter referred to in this Chapter as “the Agreement on Agriculture”);

- (f) “originating good” means a good which qualifies as an originating good under the provisions of Chapter 3;
- (g) “provisional bilateral safeguard measure” means a provisional bilateral safeguard measure provided for in subparagraph 9(a) of Article 21;
- (h) “serious injury” means a significant overall impairment in the position of a domestic industry; and
- (i) “threat of serious injury” means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent.

Article 14 **Classification of Goods**

The classification of goods in trade between the Parties shall be in conformity with the Harmonized System.

Article 15 **National Treatment**

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

Article 16 **Elimination of Customs Duties**

1. Except as otherwise provided for in this Agreement, each Party shall eliminate its customs duties on originating goods of the other Party in accordance with its Schedule in Annex 1.

2. Except as otherwise provided for in this Agreement, neither Party shall increase any customs duty on originating goods of the other Party from the rate to be applied in accordance with its Schedule in Annex 1.

3. Upon the request of either Party, the Parties shall negotiate on issues such as improving market access conditions on originating goods designated for negotiation in the Schedules in Annex 1, in accordance with the terms and conditions set out in such Schedules.

4. If, as a result of the elimination or reduction of its most-favoured-nation applied rate of customs duty on a particular good, the most-favoured-nation applied rate becomes equal to, or lower than, the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, each Party shall notify the other Party of such elimination or reduction without delay.

5. In cases where its most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, each Party shall apply the lower rate with respect to that originating good.

Article 17

Customs Valuation

For the purposes of determining the customs value of goods traded between the Parties, provisions of Part I of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement, as may be amended (hereinafter referred to in this Agreement as “the Agreement on Customs Valuation”), shall apply *mutatis mutandis*.

Article 18

Export Duties

Neither Party shall introduce any export duties on goods exported from the Party to the other Party.

Article 19

Export Subsidies

Neither Party shall introduce any export subsidies on any agricultural good which is listed in Annex 1 to the Agreement on Agriculture.

Article 20
Non-tariff Measures

1. Each Party shall not introduce or maintain any non-tariff measures on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the other Party which are inconsistent with its obligations under the WTO Agreement.
2. Each Party shall promote the transparency of its non-tariff measures which are not inconsistent with its obligations under the WTO Agreement.

Article 21
Bilateral Safeguard Measures

1. Subject to the provisions of this Article, each Party may take a bilateral safeguard measure, to the minimum extent necessary to prevent or remedy the serious injury to a domestic industry of that Party and to facilitate adjustment, if an originating good of the other Party, as a result of the elimination or reduction of a customs duty in accordance with Article 16, is being imported into the former Party in such increased quantities, in absolute terms, and under such conditions that the imports of that originating good constitute a substantial cause of serious injury, or threat of serious injury, to a domestic industry of the former Party.
2. A Party may, as a bilateral safeguard measure:
 - (a) suspend the further reduction of any rate of customs duty on the originating good provided for in this Chapter; or
 - (b) increase the rate of customs duty on the originating good to a level not to exceed the lesser of:
 - (i) the most-favoured-nation applied rate of customs duty in effect at the time when the bilateral safeguard measure is taken; and
 - (ii) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement.
3. (a) A Party may take a bilateral safeguard measure only after an investigation has been carried out by the competent authorities of that Party in accordance with the same procedures as those provided for in Article 3 and subparagraph 2(c) of Article 4 of the Agreement on Safeguards in Annex 1A to the WTO Agreement, as

may be amended (hereinafter referred to in this Article as “the Agreement on Safeguards”).

- (b) The investigation referred to in subparagraph (a) shall in all cases be completed within one year following its date of initiation.
- (c) In the investigation referred to in subparagraph (a) to determine whether increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry under the terms of this Article, the competent authorities of a Party who carry out the investigation shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that domestic industry, in particular, the rate and amount of the increase in imports of the originating good in absolute terms, the share of the domestic market taken by the increased imports of the originating good, and the changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.
- (d) The determination that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry shall not be made unless the investigation referred to in subparagraph (a) demonstrates, on the basis of objective evidence, the existence of the causal link between increased imports of the originating good and serious injury or threat of serious injury. When factors other than the increased imports of the originating good are causing injury to the domestic industry at the same time, such injury shall not be attributed to the increased imports of the originating good.

4. The following conditions and limitations shall apply with regard to a bilateral safeguard measure:

- (a) A Party shall immediately deliver a written notice to the other Party upon:
 - (i) initiating an investigation referred to in subparagraph 3(a) relating to serious injury, or threat of serious injury, and the reasons for it; and
 - (ii) taking a decision to apply or extend a bilateral safeguard measure.
- (b) The Party making the written notice referred to in subparagraph (a), shall provide the other Party with all pertinent information, which shall include:

- (i) in the written notice referred to in subparagraph (a)(i), the reason for the initiation of the investigation, a precise description of the originating good subject to the investigation and its subheading of the Harmonized System, the period subject to the investigation and the date of initiation of the investigation; and
 - (ii) in the written notice referred to in subparagraph (a)(ii), evidence of serious injury or threat of serious injury caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed bilateral safeguard measure and its subheading of the Harmonized System, a precise description of the bilateral safeguard measure, and the proposed date of the introduction and expected duration of the bilateral safeguard measure.
- (c) A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultation with the other Party with a view to reviewing the information arising from the investigation referred to in subparagraph 3(a), exchanging views on the bilateral safeguard measure and reaching an agreement on compensation set out in paragraph 5.
- (d) No bilateral safeguard measure shall be maintained except to the extent and for such time as may be necessary to prevent or remedy serious injury and to facilitate adjustment, provided that such time shall not exceed a period of three years. However, in very exceptional circumstances, a bilateral safeguard measure may be extended, provided that the total period of the bilateral safeguard measure, including such extensions, shall not exceed four years. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure is over one year, the Party maintaining the bilateral safeguard measure shall progressively liberalise the bilateral safeguard measure at regular intervals during the period of application.
- (e) No bilateral safeguard measure shall be applied again to the import of a particular originating good which has been subject to such a bilateral safeguard measure, for a period of time equal to the duration of the previous bilateral safeguard measure or one year, whichever is longer.
- (f) Upon the termination of a bilateral safeguard measure, the rate of customs duty shall be the rate which would have been in effect but

for the bilateral safeguard measure.

5. (a) A Party proposing to apply or extend a bilateral safeguard measure shall provide to the other Party mutually agreed adequate means of trade compensation in the form of concessions of customs duties whose levels are substantially equivalent to the value of the additional customs duties expected to result from the bilateral safeguard measure.
- (b) If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultation pursuant to subparagraph 4(c), the Party against whose originating good the bilateral safeguard measure is taken shall be free to suspend the application of concessions of customs duties under this Agreement, which are substantially equivalent to the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions of customs duties only for the minimum period necessary to achieve the substantially equivalent effects.
6. Nothing in this Chapter shall prevent a Party from applying safeguard measures to an originating good of the other Party in accordance with:
 - (a) Article XIX of the GATT 1994 and the Agreement on Safeguards; or
 - (b) Article 5 of the Agreement on Agriculture.
7. Each Party shall ensure the consistent, impartial and reasonable administration of its laws and regulations relating to bilateral safeguard measure.
8. Each Party shall adopt or maintain equitable, timely, transparent and effective procedures relating to bilateral safeguard measure.
9. (a) In critical circumstances, where delay would cause damage which it would be difficult to repair, a Party may take a provisional bilateral safeguard measure, which shall take the form of the measure set out in subparagraph 2(a) or (b) pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party have caused or are threatening to cause serious injury to a domestic industry.
- (b) A Party shall deliver a written notice to the other Party prior to applying a provisional bilateral safeguard measure.

Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is taken.

- (c) The duration of a provisional bilateral safeguard measure shall not exceed 200 days. During that period, the pertinent requirements of paragraph 3 shall be met. The duration of the provisional bilateral safeguard measure shall be counted as a part of the period referred to in subparagraph 4(d).
- (d) Subparagraph 4(f) and paragraphs 7 and 8 shall be applied *mutatis mutandis* to a provisional bilateral safeguard measure. The customs duty imposed as a result of a provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in subparagraph 3(a) does not determine that increased imports of an originating good of the other Party have caused or threatened to cause serious injury to a domestic industry.

10. A written notice referred to in subparagraphs 4(a) and 9(b) and any other communication between the Parties shall be done in the English language.

11. The Parties shall review the provisions of this Article, if necessary, after five years of the date of entry into force of this Agreement.

Article 22

Restrictions to Safeguard the Balance of Payments

1. Nothing in this Chapter shall be construed to prevent a Party from taking any measure for balance-of-payments purposes. A Party taking such measure shall do so in accordance with the conditions established under Article XII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement, as may be amended.

2. Nothing in this Chapter shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund, as may be amended.

Chapter 3 Rules of Origin

Article 23 Definitions

For the purposes of this Chapter:

- (a) “competent governmental authority” means the authority that is responsible for the issuing of a certificate of origin or for the designation of certification entities or bodies. In the case of Brunei Darussalam, the Ministry of Foreign Affairs and Trade and in the case of Japan, the Ministry of Economy, Trade and Industry;
- (b) “exporter” means a person located in an exporting Party who exports a good from the exporting Party;
- (c) “factory ships of the Party” or “vessels of the Party” respectively means factory ships or vessels:
 - (i) which are registered in the Party;
 - (ii) which sail under the flag of the Party;
 - (iii) which are owned to an extent of at least 50 percent by nationals of the Parties, or by a juridical person with its head office in either Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Parties, and which is owned by:
 - (A) nationals or juridical persons of the Parties to an extent of at least 50 percent; or
 - (B) nationals or juridical persons of the Parties, together with nationals or juridical persons of one of the non-Parties which are member countries of the Association of Southeast Asian Nations (hereinafter referred to in this Agreement as “ASEAN”), to an extent of at least 75 percent; and
 - (iv) of which at least 75 percent of the total of the master, officers and crew are nationals of the Parties or non-Parties which are member countries of the ASEAN;
- (d) “fungible originating goods of a Party” or “fungible originating

materials of a Party” respectively means originating goods or materials of a Party that are interchangeable for commercial purposes, whose properties are essentially identical;

- (e) “Generally Accepted Accounting Principles” means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures;
- (f) “importer” means a person who imports a good into the importing Party;
- (g) “indirect materials” means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:
 - (i) fuel and energy;
 - (ii) tools, dies and moulds;
 - (iii) spare parts and goods used in the maintenance of equipment and buildings;
 - (iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;
 - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (vi) equipment, devices and supplies used for testing or inspection;
 - (vii) catalysts and solvents; and
 - (viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

- (h) “material” means a good that is used in the production of another good;
- (i) “originating material of a Party” means an originating good of a Party which is used in the production of another good in the Party, including that which is considered as an originating material of the Party pursuant to paragraph 1 of Article 25;
- (j) “packing materials and containers for shipment” means goods that are used to protect a good during transportation, other than packaging materials and containers for retail sale referred to in Article 34;
- (k) “preferential tariff treatment” means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 16; and
- (l) “production” means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

Article 24

Originating Goods

1. Except as otherwise provided for in this Chapter, a good shall qualify as an originating good of a Party where:

- (a) the good is wholly obtained or produced entirely in the Party, as defined in paragraph 2;
- (b) the good is produced entirely in the Party exclusively from originating materials of the Party; or
- (c) the good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of this Chapter, when the good is produced entirely in the Party using non-originating materials.

2. For the purposes of subparagraph 1(a), the following goods shall be considered as being wholly obtained or produced entirely in a Party:

- (a) live animals born and raised in the Party;

- (b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party;
- (c) goods obtained from live animals in the Party;
- (d) plants and plant products harvested, picked or gathered in the Party;
- (e) minerals and other naturally occurring substances, not included in subparagraphs (a), (b), (c) and (d), extracted or taken in the Party;
- (f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial sea of the Parties;
- (g) goods produced on board factory ships of the Party, outside the territorial sea of the Party from the goods referred to in subparagraph (f);
- (h) goods taken from the sea-bed or subsoil beneath the sea-bed outside the territorial sea of the Party, provided that the Party has rights to exploit such sea-bed or subsoil in accordance with the provisions of the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982;
- (i) articles collected in the Party which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;
- (k) parts or raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and
- (l) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a), (b), (c), (d), (e), (f), (g), (h), (i), (j) and (k).

3. For the purposes of subparagraph 1(c), the product specific rules set out in Annex 2 requiring that the materials used undergo a change in tariff classification or a specific manufacturing or processing operation shall apply only to non-originating materials.

4. (a) For the purposes of subparagraph 1(c), the product specific rules set out in Annex 2 using the value-added method require that the qualifying value content of a good, calculated in accordance with subparagraph (b), is not less than the percentage specified by the rule for the good.
- (b) For the purposes of calculating the qualifying value content of a good, the following formula shall be applied:

F.O.B. – V.N.M.

Q.V.C. = ----- x 100

F.O.B.

Where:

Q.V.C. is the qualifying value content of a good, expressed as a percentage;

F.O.B. is, except as provided for in paragraph 5, the free-on-board value of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted, or repaid when the good is exported; and

V.N.M. is the value of non-originating materials used in the production of a good.

5. F.O.B. referred to in subparagraph 4(b) shall be the value:
 - (a) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or
 - (b) determined in accordance with Articles 1, 2, 3, 4, 5, 6, 7 and 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good.
6. For the purposes of calculating the qualifying value content of a good under subparagraph 4(b), the value of a non-originating material used in the production of the good in a Party:
 - (a) shall be determined in accordance with the Agreement on Customs Valuation, and shall include freight, insurance where appropriate, packing and all the other costs incurred in transporting the material to the importation port in the Party where

the producer of the good is located; or

- (b) if such value is unknown and cannot be ascertained, shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

7. For the purposes of calculating the qualifying value content of a good under subparagraph 4(b) in determining whether the good qualifies as an originating good of a Party, V.N.M. of the good shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.

8. For the purposes of subparagraph 5(b) or 6(a), in applying the Agreement on Customs Valuation to determine the value of a good or non-originating material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic transactions or to the cases where there is no transaction of the good or non-originating material.

Article 25

Accumulation

1. For the purposes of determining whether a good qualifies as an originating good of a Party, an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered as an originating material of the former Party.

2. For the purposes of calculating the qualifying value content of a good under subparagraph 4(b) of Article 24 in determining whether the good qualifies as an originating good of a Party, the value of a non-originating material produced in either Party and to be used in the production of the good may be limited to the value of non-originating materials used in the production of such non-originating material, provided that the good qualifies as an originating good of that Party under subparagraph 1(c) of Article 24.

Article 26

De Minimis

For the application of the product specific rules set out in Annex 2, non-originating materials used in the production of a good that do not satisfy an applicable rule for the good, shall be disregarded, provided that the totality of

such materials does not exceed specific percentages in value, weight or volume of the good and such percentages are set out in the product specific rule for the good.

Article 27

Non-qualifying Operations

A good shall not be considered to satisfy the requirement of change in tariff classification or specific manufacturing or processing operation set out in Annex 2 solely by reason of:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;
- (c) disassembly;
- (d) placing in bottles, cases, boxes and other simple packaging operations;
- (e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
- (f) mere making-up of sets of articles; or
- (g) any combination of operations referred to in subparagraphs (a), (b), (c), (d), (e) and (f).

Article 28

Consignment Criteria

1. An originating good of the other Party shall be deemed to meet the consignment criteria when it is:

- (a) transported directly from the other Party; or
- (b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading and any other operation to preserve it in good condition.

2. If an originating good of the other Party does not meet the consignment criteria referred to in paragraph 1, that good shall not be considered as an originating good of the other Party.

Article 29 Exhibitions

Notwithstanding Article 28, an originating good of a Party imported into the other Party after an exhibition in a non-Party shall continue to qualify as an originating good of the former Party when it:

- (a) remained under the control of the customs authority of the non-Party while it was in the non-Party; and
- (b) was transported:
 - (i) directly to and from the non-Party; or
 - (ii) through other non-Parties for the purpose of transit or temporary storage in warehouses in such other non-Parties, provided that it did not undergo operations other than unloading, reloading and any other operation to preserve it in good condition.

Article 30 Unassembled or Disassembled Goods

1. Where a good satisfies the requirements of the relevant provisions of Articles 24, 25, 26 and 27 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered as an originating good of the other Party.

2. A good assembled in a Party from unassembled or disassembled materials, which were imported into the Party and classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, shall be considered as an originating good of the Party, provided that the good would have satisfied the applicable requirements of the relevant provisions of Articles 24, 25, 26 and 27 had each of the non-originating materials among the unassembled or disassembled materials been imported into the Party separately and not as an unassembled or disassembled form.

Article 31

Fungible Goods and Materials

1. For the purposes of determining whether a good qualifies as an originating good of a Party, where fungible originating materials of the Party and fungible non-originating materials that are commingled in an inventory are used in the production of the good, the origin of the materials may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

2. Where fungible originating goods of a Party and fungible non-originating goods are commingled in an inventory and, prior to exportation do not undergo any production process or any operation in the Party where they were commingled other than unloading, reloading and any other operation to preserve them in good condition, the origin of the good may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

Article 32

Indirect Materials

Indirect materials shall be, without regard to where they are produced, considered to be originating materials of a Party where the good is produced.

Article 33

Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2, accessories, spare parts or tools delivered with the good that form part of the good's standard accessories, spare parts or tools, shall be disregarded, provided that:

- (a) the accessories, spare parts or tools are not invoiced separately from the good, without regard of whether they are separately described in the invoice; and
- (b) the quantities and value of the accessories, spare parts or tools are customary for the good.

2. If a good is subject to a qualifying value content requirement, the value of the accessories, spare parts or tools shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the

good.

Article 34
Packaging Materials and Containers for Retail Sale

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2, packaging materials and containers for retail sale, which are classified with the good pursuant to Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded.

2. If a good is subject to a qualifying value content requirement, the value of packaging materials and containers for retail sale shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 35
Packing Materials and Containers for Shipment

Packing materials and containers for shipment shall be disregarded:

- (a) in determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2; and
- (b) in calculating the qualifying value content of a good.

Article 36
Claim for Preferential Tariff Treatment

1. The importing Party shall require a certificate of origin for an originating good of the exporting Party from importers who claim the preferential tariff treatment for the good.

2. Notwithstanding paragraph 1, the importing Party shall not require a certificate of origin from importers for:

- (a) an importation of originating goods of the exporting Party whose aggregate customs value does not exceed 200 United States dollars or its equivalent amount in the Party's currency, or such

higher amount as it may establish, provided that the importation does not form part of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirement for a certificate of origin; or

- (b) an importation of an originating good of the exporting Party, for which the importing Party has waived the requirement for a certificate of origin.

3. In the case where an originating good of the exporting Party is imported after an exhibition in a non-Party, the importing Party may require importers, who claim the preferential tariff treatment for the good, to submit:

- (a) a certificate or any other information given by the customs authority of that non-Party or other relevant entities, which evidences that the good meets the requirements of subparagraph(a) of Article 29; and
- (b)
 - (i) a copy of through bill of lading; or
 - (ii) if the good was transported through other non-Parties, a certificate or any other information given by the customs authorities of such other non-Parties or other relevant entities, which evidences that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good condition in those other non-Parties.

4. Where an originating good of the exporting Party is imported through one or more non-Parties except for the case referred to in paragraph 3, the importing Party may require importers, who claim the preferential tariff treatment for the good, to submit:

- (a) a copy of through bill of lading; or
- (b) a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good condition in those non-Parties.

Article 37

Certificate of Origin

1. A certificate of origin referred to in paragraph 1 of Article 36 shall be issued by the competent governmental authority of the exporting Party on request having been made in writing by the exporter or its authorised agent. Such certificate of origin shall include minimum data specified in Annex 3.
2. For the purposes of this Article, the competent governmental authority of the exporting Party may designate other entities or bodies to be responsible for the issuance of certificate of origin, under the authorisation given in accordance with the applicable laws and regulations of the exporting Party.
3. Where the competent governmental authority of the exporting Party designates other entities or bodies to carry out the issuance of certificate of origin, the exporting Party shall notify in writing the other Party of its designees.
4. For the purposes of this Chapter, upon the entry into force of this Agreement, the Parties shall establish each Party's format of certificate of origin in the English language in the Operational Procedures referred to in Article 45.
5. A certificate of origin shall be completed in the English language.
6. The competent governmental authority of the exporting Party shall provide the other Party with specimen signatures and impressions of stamps used in the offices of the competent governmental authority of the exporting Party or its designees.
7. An issued certificate of origin shall be applicable to a single importation of originating goods of the exporting Party into the importing Party and be valid for 12 months from the date of issuance.
8. Where the exporter of a good is not the producer of the good in the exporting Party, the exporter may request a certificate of origin on the basis of:
 - (a) a declaration provided by the exporter to the competent governmental authority of the exporting Party or its designees based on the information provided by the producer of the good to that exporter; or
 - (b) a declaration voluntarily provided by the producer of the good directly to the competent governmental authority of the exporting Party or its designees by the request of the exporter.
9. A certificate of origin shall be issued only after the exporter who requests

the certificate of origin, or the producer of a good in the exporting Party referred to in subparagraph 8(b), proves to the competent governmental authority of the exporting Party or its designees that the good to be exported qualifies as an originating good of the exporting Party.

10. Each Party shall ensure that the competent governmental authority of the exporting Party or its designees shall keep a record of issued certificate of origin for a period of three years after the date on which the certificate was issued. Such record will include all antecedents, which were presented to prove the qualification as an originating good of the exporting Party.

Article 38

Advance Rulings

The importing Party shall endeavour to, prior to the importation of a good, issue a written advance ruling as to whether the good to be imported qualifies as an originating good of the exporting Party to importers of the good of the exporting Party or their authorised agents and exporters and producers of the good in the exporting Party or their authorised agents, where a written application is made with all the necessary information.

Article 39

Obligations regarding Exportations

Each Party shall, in accordance with its laws and regulations, ensure that the exporter to whom a certificate of origin has been issued, or the producer of a good in the exporting Party referred to in subparagraph 8(b) of Article 37:

- (a) shall notify in writing the competent governmental authority of the exporting Party or its designees without delay when such exporter or producer knows that such good does not qualify as an originating good of the exporting Party; and
- (b) shall keep the records relating to the origin of the good for three years after the date on which the certificate of origin was issued.

Article 40

Request for Checking of Certificate of Origin

1. For the purposes of determining whether a good imported from the other Party under preferential tariff treatment qualifies as an originating good of the other Party, the relevant authority of the importing Party may request information relating to the origin of the good from the competent governmental

authority of the exporting Party on the basis of the certificate of origin, where it has reasonable doubt as to the authenticity of the certificate of origin or the accuracy of the information included in the certificate of origin.

Note: For the purposes of Articles 40, 41, 42 and 43, “relevant authority of the importing Party” means:

- (a) in the case of Brunei Darussalam, the Ministry of Foreign Affairs and Trade; and
- (b) in the case of Japan, the Ministry of Finance.

2. For the purposes of paragraph 1, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide the information requested in a period not exceeding three months after the date of receipt of the request.

If the relevant authority of the importing Party considers necessary, it may require additional information relating to the origin of the good. If additional information is requested by the relevant authority of the importing Party, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide the information requested in a period not exceeding two months after the date of receipt of the request.

3. For the purposes of paragraph 2, the competent governmental authority of the exporting Party may request the exporter to whom the certificate of origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 8(b) of Article 37, to provide the former with the information requested.

Article 41

Verification Visit

1. If the relevant authority of the importing Party is not satisfied with the outcome of the request for checking pursuant to Article 40, it may request the exporting Party to:

- (a) collect and provide information relating to the origin of a good and check, for that purpose, the facilities used in the production of the good, through a visit by the competent governmental authority of the exporting Party along with the relevant authority of the importing Party to the premises of the exporter to whom the certificate of origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 8(b) of Article 37;

and

- (b) provide information relating to the origin of the good in the possession of the competent governmental authority of the exporting Party or its designees during or after the visit pursuant to subparagraph (a).

2. When requesting the exporting Party to conduct a visit pursuant to paragraph 1, the relevant authority of the importing Party shall deliver a written communication with such request to the exporting Party at least 40 days in advance of the proposed date of the visit, the receipt of which is to be confirmed by the exporting Party. The competent governmental authority of the exporting Party shall request the written consent of the exporter, or the producer of the good in the exporting Party whose premises are to be visited.

3. The communication referred to in paragraph 2 shall include:

- (a) the identity of the relevant authority of the importing Party issuing the communication;
- (b) the name of the exporter, or the producer of the good in the exporting Party, whose premises are requested to be visited;
- (c) the proposed date and place of the visit;
- (d) the objective and scope of the proposed visit, including specific reference to the good subject of the verification referred to in the certificate of origin; and
- (e) the names and titles of the officials of the relevant authority of the importing Party to be present during the visit.

4. The exporting Party shall respond in writing to the importing Party, within 30 days of the receipt of the communication referred to in paragraph 2, if it accepts or refuses to conduct the visit requested pursuant to paragraph 1.

5. The competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide within 45 days or any other mutually agreed period from the last day of the visit, to the relevant authority of the importing Party the information obtained pursuant to paragraph 1.

- 6. (a) In cases where the relevant authority of the importing Party considers as urgent, that relevant authority may, before or during the request for checking referred to in Article 40, make a request referred to in paragraph 1 to the exporting Party.

- (b) Where the request referred to in subparagraph (a) is made, Article 40 shall be no longer applied.

Article 42
Determination of Origin
and Preferential Tariff Treatment

1. The relevant authority of the importing Party may deny preferential tariff treatment to a good for which an importer claims preferential tariff treatment where the good does not qualify as an originating good of the exporting Party or where the importer fails to comply with any of the relevant requirements of this Chapter.

2. The competent governmental authority of the exporting Party shall, when it cancels the decision to issue the certificate of origin, promptly notify the cancellation to the exporter to whom the certificate of origin has been issued, and to the relevant authority of the importing Party except where the certificate has been returned to the competent governmental authority of the exporting Party. The relevant authority of the importing Party may determine that the good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment when it receives the notification.

3. The relevant authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment, and a written determination thereof shall be sent to the competent governmental authority of the exporting Party:

- (a) where the requirements to provide the information within the period referred to in paragraph 2 of Article 40 or paragraph 5 of Article 41 or to respond to the communication referred to in paragraph 2 of Article 41 within the period referred to in paragraph 4 of Article 41 are not met;
- (b) where the request referred to in subparagraph 1(a) of Article 41 is refused; or
- (c) where the information provided to the relevant authority of the importing Party pursuant to Article 40 or 41, is not sufficient to prove that the good qualifies as an originating good of the exporting Party.

4. After carrying out the procedures outlined in Article 40 or 41 as the case may be, the relevant authority of the importing Party shall provide the competent governmental authority of the exporting Party with a written

determination of whether or not the good qualifies as an originating good of the exporting Party, including findings of fact and the legal basis for the determination. The competent governmental authority of the exporting Party shall inform such determination by the relevant authority of the importing Party to the exporter, or the producer of the good in the exporting Party, whose premises were subject of the visit referred to in Article 41.

Article 43

Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it as confidential pursuant to this Chapter, and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

2. Information obtained by the relevant authority of the importing Party pursuant to this Chapter:

- (a) may only be used by such authority for the purposes of this Chapter; and
- (b) shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless a request for the information is made to the exporting Party and such information is provided to the importing Party, through the diplomatic channels or other channels established in accordance with the applicable laws and regulations of the exporting Party.

Article 44

Penalties and Measures against False Declaration

1. Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties or other sanctions against its exporters to whom a certificate of origin has been issued and the producers of a good in the exporting Party referred to in subparagraph 8(b) of Article 37, for providing false declaration or documents to the competent governmental authority of the exporting Party or its designees prior to the issuance of certificate of origin.

2. Each Party shall, in accordance with its laws and regulations, take measures which it considers appropriate against its exporters to whom a certificate of origin has been issued and the producers of a good in the exporting Party referred to in subparagraph 8(b) of Article 37, for failing to notify in writing to the competent governmental authority of the exporting Party or its designees without delay after having known, after the issuance of certificate of

origin, that such good does not qualify as an originating good of the exporting Party.

Article 45

Operational Procedures

Upon the date of entry into force of this Agreement, the Joint Committee shall adopt the Operational Procedures that provide detailed regulations pursuant to which the competent governmental authorities and other authorities concerned of the Parties shall implement their functions under this Chapter.

Article 46

Miscellaneous

1. Communications between the importing Party and the exporting Party shall be conducted in the English language.
2. For the application of the relevant product specific rules set out in Annex 2 and the determination of origin, the Generally Accepted Accounting Principles in the exporting Party shall be applied.

Article 47

Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as "Sub-Committee") shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:
 - (i) the implementation and operation of this Chapter;
 - (ii) any amendments to Annex 2 or 3, proposed by either Party; and
 - (iii) the Operational Procedures referred to in Article 45;
 - (b) considering any other matter as the Parties may agree related to this Chapter;

- (c) reporting the findings of the Sub-Committee to the Joint Committee; and
 - (d) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 11.
- 3. The Sub-Committee shall be:
 - (a) composed of representatives of the Governments of the Parties;
and
 - (b) co-chaired by officials of the Governments of the Parties.
- 4. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.
- 5. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

Chapter 4

Customs Procedures

Article 48

Scope and Objectives

1. This Chapter shall apply to customs procedures required for the clearance of goods traded between the Parties.
2. This Chapter shall be implemented by the Parties in accordance with the laws and regulations of each Party and within the available resources of their respective customs authorities.
3. The objectives of this Chapter are to establish a framework to ensure transparency, proper application of customs laws and prompt clearance of goods and to promote cooperation in the field of customs procedures, with a view to facilitating trade in goods between the Parties.

Article 49

Definition

For the purposes of this Chapter, “customs laws” means such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation, and transit of goods, as they relate to customs duties, charges, and other taxes, or to prohibitions, restrictions, and other similar controls with respect to the movement of controlled items across the boundary of the customs territory of each Party.

Article 50

Transparency

1. Each Party shall ensure that all relevant information of general application pertaining to its customs laws is readily available to any interested person.
2. When information that has been made available must be revised due to changes in its customs laws, each Party shall make the revised information readily available, wherever possible in advance of the entry into force of the changes, to enable interested persons to take account of them.
3. At the request of any interested person of the Parties, each Party shall provide, as quickly and as accurately as possible, information relating to the specific customs matters raised by the interested person and pertaining to its customs laws. Each Party shall supply not only the information specifically

requested but also any other pertinent information which it considers the interested person should be made aware of.

Article 51 Customs Clearance

1. Both Parties shall apply their respective customs procedures in a predictable, consistent and transparent manner.

2. For prompt customs clearance of goods traded between the Parties, each Party shall:

- (a) make use of information and communications technology;
- (b) simplify its customs procedures;
- (c) harmonise its customs procedures, as far as possible, with relevant international standards and recommended practices such as those made under the auspices of the Customs Co-operation Council; and
- (d) promote cooperation, wherever appropriate, between its customs authority and:
 - (i) other national authorities of the Party;
 - (ii) the trading communities of the Party; and
 - (iii) the customs authorities of non-Parties.

3. Each Party shall provide affected parties with easily accessible processes of judicial or administrative review in relation to the action taken by the Party. Such review shall be independent of the authorities entrusted with the administrative enforcement of such actions and shall be carried out in an impartial and fair manner.

Article 52 Goods in Transit

Each Party shall continue to facilitate customs clearance of goods in transit from or to the other Party in accordance with paragraph 3 of Article V of the GATT 1994.

Article 53
Cooperation and Exchange of Information

1. The Parties shall, subject to the laws and regulations of each Party, cooperate and exchange information with each other in the field of customs procedures, including their enforcement against the trafficking of prohibited goods and the importation and exportation of goods suspected of infringing intellectual property rights.
2. Such cooperation and exchange of information shall be implemented as provided for in the Implementing Agreement.

Article 54
Sub-Committee on Customs Procedures

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Customs Procedures (hereinafter referred to in this Article as "Sub-Committee") shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing the implementation and operation of this Chapter;
 - (b) reporting the findings of the Sub-Committee to the Joint Committee;
 - (c) identifying areas, relating to this Chapter, to be improved for facilitating trade between the Parties; and
 - (d) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 11.
3. The composition of the Sub-Committee shall be specified in the Implementing Agreement.
4. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

Chapter 5 Investment

Article 55 Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
 - (a) investors of the other Party; and
 - (b) investments of investors of the other Party in the Area of the former Party.
2. This Chapter shall not apply to:
 - (a) government procurement; and
 - (b) services supplied in the exercise of governmental authority as defined in subparagraph (q) of Article 74.
3. In the event of any inconsistency between this Chapter and Chapter 6:
 - (a) with respect to matters covered by Articles 57, 58 and 61, Chapter 6 shall prevail to the extent of inconsistency; and
 - (b) with respect to matters not falling under subparagraph (a), this Chapter shall prevail to the extent of inconsistency.
4. Nothing in this Chapter shall impose any obligation on either Party regarding measures pursuant to immigration laws and regulations.

Article 56 Definitions

For the purposes of this Chapter:

- (a) “enterprise” means any legal person or any other entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or controlled or governmentally-owned or controlled, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (b) an enterprise is:

- (i) “owned” by an investor if more than 50 percent of the equity interests in it is beneficially owned by the investor; and
 - (ii) “controlled” by an investor if the investor has the power to name a majority of its directors or otherwise to legally direct its actions;
- (c) “enterprise of a Party” means an enterprise constituted or organised under the applicable law of a Party;
- (d) “freely usable currency” means any currency designated as such by the International Monetary Fund under the Articles of Agreement of the International Monetary Fund, as may be amended;
- (e) “ICSID” means the International Centre for Settlement of Investment Disputes;
- (f) “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, as may be amended;
- (g) “ICSID Convention” means the Convention on the Settlement of Investment Disputes between States and Nationals of Other States, done at Washington, March 18, 1965, as may be amended;
- (h) “investments” means every kind of asset owned or controlled, directly or indirectly, by an investor, including:
 - (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;
 - (iii) bonds, debentures, loans and other forms of securities, including rights derived therefrom;
 - (iv) futures, options and other derivatives;
 - (v) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts;
 - (vi) claims to money or to any performance under contract having a financial value, which relate to a business activity;

- (vii) intellectual property rights;
- (viii) goodwill;
- (ix) rights conferred pursuant to laws and regulations or contracts such as concessions, licences, authorisations and permits; and
- (x) any other tangible and intangible, movable and immovable property, and any related property rights, such as leases, mortgages, liens and pledges;

Note 1: Investments also include 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.

Note 2: Investments do not include an order or judgment entered in a judicial or administrative action.

Note 3: Where an asset lacks the characteristics of an investment, that asset is not an investment regardless of the form it may take. The characteristics of an investment include the commitment of capital, the expectation of gain or profit, or the assumption of risk.

- (i) “investment activities” means establishment, acquisition, expansion, management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments;
- (j) “investor of a Party” means a Party or a natural person or an enterprise of a Party that seeks to make, is making, or has made, investments;
- (k) “measure” means any measure, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (l) “measure adopted or maintained by a Party” means any measure adopted or maintained by:
 - (i) central or local governments and authorities of a Party; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central or local governments or authorities of

a Party;

- (m) “natural person of a Party” means a natural person who under the law of a Party:
 - (i) in respect of Brunei Darussalam, is a national of Brunei Darussalam or is a permanent resident in Brunei Darussalam; and
 - (ii) in respect of Japan, is a national of Japan;
- (n) “New York Convention” means the United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards, done at New York, June 10, 1958, as may be amended; and
- (o) “TRIPS Agreement” means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement, as may be amended.

Article 57 **National Treatment**

1. Each Party shall accord to investors of the other Party and to their investments, treatment no less favourable than that it accords, in like circumstances, to its own investors and to their investments with respect to investment activities.

2. Notwithstanding paragraph 1, each Party may prescribe special formalities in connection with investment activities of investors of the other Party in its Area, such as compliance with registration requirements, provided that such special formalities do not impair the substance of the rights of such investors under this Chapter.

Article 58 **Most-Favoured-Nation Treatment**

Each Party shall accord to investors of the other Party and to their investments, treatment no less favourable than that it accords, in like circumstances, to investors of a non-Party and to their investments with respect to investment activities.

Article 59
Minimum Standard of Treatment

Each Party shall accord to investments of investors of the other Party, treatment in accordance with customary international law, including fair and equitable treatment and full protection and security.

Note: 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 customary international law minimum standard of treatment of aliens.

Article 60
Access to the Courts of Justice

Each Party shall in its Area accord to investors of the other Party, treatment no less favourable than that it accords in like circumstances to its own investors or investors of a non-Party, with respect to access to its courts of justice and administrative tribunals and agencies in all degrees of jurisdiction, both in pursuit and in defence of such investors’ rights.

Article 61
Prohibition of Performance Requirements

1. For the purposes of this Chapter, the Annex to the Agreement on Trade-Related Investment Measures in Annex 1A to the WTO Agreement, as may be amended, is incorporated into and forms part of this Agreement, *mutatis mutandis*.

2. The Parties shall enter into further consultations, at the earliest possible time. The aim of such consultations is to review issues pertaining to prohibition of performance requirements within five years from the date of entry into force of this Agreement.

Article 62
Reservations and Exceptions

1. Articles 57 and 58 shall not apply to:
 - (a) any non-conforming measure that is maintained by the central government or authorities of a Party, on the date of entry into force of this Agreement, with respect to the sectors or matters specified in Annex 4;

- (b) any non-conforming measure that is maintained by local governments or authorities of a Party on the date of entry into force of this Agreement;
- (c) the continuation or prompt renewal of any non-conforming measure referred to in subparagraphs (a) and (b);
- (d) an amendment or modification to any non-conforming measure referred to in:
 - (i) subparagraph (a), unless the sectors or matters are indicated with an asterisk (“*”) in Annex 4; and
 - (ii) subparagraph (b),

provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with Articles 57 and 58; and
- (e) an amendment or modification to any non-conforming measure referred to in subparagraph (a), where the sectors or matters are indicated with an asterisk (“*”) in Annex 4, provided that the amendment or modification:
 - (i) does not decrease the conformity of that measure with Articles 57 and 58; and
 - (ii) is not more restrictive to existing investors and existing investments than the measure applied to such investors and investments immediately before the amendment or modification.

2. For the purposes of this Article:

- (a) “existing investors” and “existing investments” mean respectively investors whose investments are present in the Area of a Party, and investments that are present in the Area of a Party, immediately before the amendment or modification of any non-conforming measure; and
- (b) any expansion or diversification of existing investments by existing investors after the amendment or modification of any non-conforming measure shall not be regarded as existing investments to the extent of such expansion or diversification.

3. Each Party shall, on the date of entry into force of this Agreement, notify the other Party of the following information on any non-conforming measure referred to in subparagraph 1(a):

- (a) the sector or matter, with respect to which the measure is maintained;
- (b) the domestic or international industry classification codes, where applicable, to which the measure relates;
- (c) the obligations under this Agreement with which the measure does not conform;
- (d) the source of the measure; and
- (e) the succinct description of the measure.

4. Articles 57 and 58 shall not apply to any measure that a Party adopts or maintains with respect to the sectors or matters specified in Annex 5.

5. Where a Party maintains any non-conforming measure on the date of entry into force of this Agreement with respect to the sectors or matters specified in Annex 5, the Party shall, on the same date, notify the other Party of the following information on the measure:

- (a) the sector or matter, with respect to which the measure is maintained;
- (b) the domestic or international industry classification codes, where applicable, to which the measure relates;
- (c) the obligations under this Agreement with which the measure does not conform;
- (d) the source of the measure; and
- (e) the succinct description of the measure.

6. Neither Party shall, under any measure adopted after the date of entry into force of this Agreement with respect to the sectors or matters specified in Annex 5, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment that exists at the time the measure becomes effective, unless otherwise specified in the initial approval by the relevant authority.

7. In cases where a Party makes an amendment or a modification to any

non-conforming measure notified pursuant to paragraph 3 or 5, or where a Party adopts any new measure with respect to the sectors or matters specified in Annex 5, after the date of entry into force of this Agreement, the Party shall, prior to the amendment or modification or the adoption of the new measure, or in exceptional circumstances, as soon as possible thereafter:

- (a) notify the other Party of detailed information on such amendment, modification or new measure; and
- (b) respond, upon the request by the other Party, to specific questions from the other Party with respect to such amendment, modification or new measure.

8. Each Party shall endeavour, where appropriate, to reduce or eliminate the non-conforming measures that it adopts or maintains with respect to the sectors or matters specified in Annexes 4 and 5 respectively.

9. Articles 57 and 58 shall not apply to any measure covered by the exceptions to, or derogations from, obligations under Articles 3 and 4 of the TRIPS Agreement, as specifically provided in Articles 3, 4 and 5 of the TRIPS Agreement.

Article 63

Expropriation and Compensation

1. Neither Party shall expropriate or nationalise investments in its Area of investors of the other Party or take any measure tantamount to expropriation or nationalisation (hereinafter referred to in this Chapter as “expropriation”) except:

- (a) for a public purpose;
- (b) on a non-discriminatory basis;
- (c) in accordance with law; and
- (d) upon payment of prompt, adequate and effective compensation pursuant to paragraphs 2, 3 and 4.

2. The compensation shall be equivalent to the fair market value of the expropriated investments:

- (a) at the time when the expropriation was publicly announced; or
- (b) when the expropriation occurred,

whichever is the earlier.

3. The fair market value shall not reflect any change in market value occurring because the expropriation had become publicly known earlier.

4. The compensation shall:

- (a) be paid without undue delay;
- (b) include interest at a commercially reasonable rate taking into account the length of time from the time of expropriation to the time of payment; and
- (c) be effectively realisable 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 freely usable currencies.

5. (a) This Article shall apply to taxation measures, to the extent that such taxation measures constitute expropriation.

- (b) Where subparagraph (a) applies, Articles 60 and 67 shall also apply in respect of taxation measures.

Article 64

Protection from Strife

1. Each Party shall accord to investors of the other Party that have suffered loss or damage relating to their investments in the Area of the former Party owing to war, armed conflict or state of emergency such as revolution, insurrection, civil disturbance, riot or any other similar event in the Area of that former Party, treatment, as regards restitution, indemnification, compensation or any other settlement, that is no less favourable than that it accords to its own investors or to investors of a non-Party.

2. Any payments as a means of settlement referred to in paragraph 1 shall be effectively realisable, freely transferable and freely convertible at the market exchange rate into the currency of the Party of the investors concerned and freely usable currencies.

Article 65

Transfers

1. Each Party shall allow all transfers relating to investments in its Area of

an investor of the other Party to be made freely into and out of its Area without undue delay. Such transfers shall include those of:

- (a) the initial capital and additional amounts to maintain or expand investments;
- (b) net profits, capital gains, dividends, royalties, interest, fees, and other current incomes accruing from investments;
- (c) proceeds from the total or partial sale or liquidation of investments;
- (d) payments made under a contract, including loan payments in connection with investments;
- (e) net earnings and remuneration of personnel from the other Party who are employed and allowed to work in connection with investments in the Area of the former Party;
- (f) payments made pursuant to Articles 63 and 64; and
- (g) payments arising out of the settlement of a dispute under Article 67.

2. Each Party shall further ensure that such transfers may be made in a freely usable currency at the market exchange rate prevailing on the date of each transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may delay or prevent such transfers 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 other derivatives;
- (c) criminal or penal offences;
- (d) ensuring compliance with orders or judgments in judicial proceedings or administrative rulings; and
- (e) obligations of investors arising from social security, and public retirement or compulsory savings scheme.

Article 66

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 an investment of that investor within the Area of the other Party, the other Party shall:

- (a) recognise 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) recognise 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. Articles 63, 64 and 65 shall apply *mutatis mutandis* as regards payment to be made to the Party or its designated agency mentioned in paragraph 1 by virtue of such assignment of right or claim, and the transfer of such payment.

Article 67

Settlement of Investment Disputes between a Party and an Investor of the Other Party

1. For the purposes of this Chapter, 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 under this Chapter with respect to the investor and its investments.

2. Nothing in this Article shall be construed so as to prevent an investor who is a party to an investment dispute (hereinafter referred to in this Article as “disputing investor”) from seeking administrative or judicial settlement within the Party that is a party to the investment dispute (hereinafter referred to in this Article as “disputing Party”).

3. An investment dispute shall, as far as possible, be settled amicably through consultation or negotiation between the disputing investor and the disputing Party (hereinafter referred to in this Article as “the disputing parties”).

4. If the investment dispute cannot be settled through such consultation or negotiation within five months from the date on which the disputing investor requested for the consultation or negotiation in writing and if the disputing investor has not submitted the investment dispute for resolution under courts of justice or administrative tribunals or agencies, the disputing investor may submit the investment dispute to one of the following international conciliations or

arbitrations:

- (a) conciliation or arbitration in accordance with the ICSID Convention, so long as the ICSID Convention is in force between the Parties;
- (b) conciliation or arbitration under the ICSID Additional Facility Rules, so long as the ICSID Convention is not in force between the Parties;
- (c) arbitration under the Arbitration Rules of the United Nations Commission on International Trade Law, adopted by the United Nations Commission on International Trade Law on April 28, 1976, as may be amended; and
- (d) if agreed with the disputing Party, any arbitration in accordance with other arbitration rules.

5. For greater certainty, an investor of a Party may not submit to conciliation or arbitration referred to in paragraph 4 a dispute arising out of events which occurred, or a dispute which had been settled, prior to the date of entry into force of this Agreement.

6. A disputing investor may not submit to conciliation or arbitration referred to in paragraph 4 an investment dispute with respect to the establishment, acquisition or expansion of its investments.

7. The applicable arbitration rules shall govern the arbitration set forth in paragraph 4 except to the extent modified in this Article.

8. A disputing investor who intends to submit an investment dispute to conciliation or arbitration pursuant to paragraph 4 shall give to the disputing Party written notice of intent to do so at least 90 days before the investment dispute is submitted. The notice of intent shall specify:

- (a) the name and address of the disputing investor;
- (b) the specific measures of the disputing Party at issue and a brief summary of the factual and legal basis of the investment dispute sufficient to present the problem clearly, including the obligations under this Chapter alleged to have been breached;
- (c) conciliation or arbitration set forth in paragraph 4 which the disputing investor will choose; and
- (d) the relief sought and the approximate amount of damages

claimed.

9. (a) Each Party hereby consents to the submission of investment disputes by a disputing investor to conciliation or arbitration set forth in paragraph 4 chosen by the disputing investor.
- (b) The consent given by subparagraph (a) and the submission by a disputing investor of an investment dispute to arbitration shall satisfy the requirements of:
 - (i) Chapter II of the ICSID Convention or the ICSID Additional Facility Rules, for written consent of the parties to a dispute; and
 - (ii) Article II of the New York Convention for an agreement in writing.

10. Notwithstanding paragraph 9, no investment dispute may be submitted to conciliation or arbitration set forth in paragraph 4, if more than three years have elapsed since the date on which the disputing investor acquired or should have first acquired, whichever is the earlier, the knowledge that the disputing investor had incurred loss or damage referred to in paragraph 1.

11. Notwithstanding paragraph 4, a disputing investor may initiate or continue an action that seeks interim injunctive relief that does not involve the payment of damages before an administrative tribunal or agency or a court of justice under the applicable laws of the disputing Party.

12. Unless the disputing parties agree otherwise, an arbitral tribunal established under paragraph 4 shall comprise three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties. If the disputing investor or the disputing Party fails to appoint an arbitrator or arbitrators within 60 days from the date on which the investment dispute was submitted to arbitration, the Secretary-General of the ICSID may be requested by either of the disputing parties, to appoint the arbitrator or arbitrators not yet appointed from the ICSID Panel of Arbitrators subject to the requirements of paragraphs 13 and 14.

13. Unless the disputing parties agree otherwise, the third arbitrator shall not be a national of either Party, nor have his or her usual place of residence in either Party, nor be employed by either of the disputing parties, nor have dealt with the investment dispute in any capacity.

14. In the case of arbitration referred to in paragraph 4, each of the disputing parties may indicate up to three nationalities, the appointment of arbitrators of

which is unacceptable to it. In this event, the Secretary-General of the ICSID may be requested not to appoint as arbitrator any person whose nationality is indicated by either of the disputing parties.

15. Unless the disputing parties agree otherwise, an arbitration shall be held in a country that is a party to the New York Convention.

16. An arbitral tribunal established under paragraph 4 shall decide the issues in dispute in accordance with this Agreement and applicable rules of international law.

17. The disputing Party shall deliver to the other Party:

- (a) written notice of the investment dispute submitted to the arbitration no later than 30 days after the date on which the investment dispute was submitted; and
- (b) copies of all pleadings filed in the arbitration.

18. On written notice to the disputing parties, the Party which is not the disputing Party may make submissions to the arbitral tribunal on a question of interpretation of this Agreement.

19. The arbitral tribunal may order an interim measure of protection to preserve the rights of the disputing investor, or to facilitate the conduct of arbitral proceedings, including an order to preserve evidence in the possession or control of either of the disputing parties. The arbitral tribunal shall not order attachment or enjoin the application of the measure alleged to constitute a breach referred to in paragraph 1.

20. The award rendered by the arbitral tribunal shall include:

- (a) a judgment 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 investments; and
- (b) a remedy if there has been such breach. The remedy shall be limited to one or both of the following:
 - (i) payment of 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.

Costs may also be awarded in accordance with the applicable arbitration

rules.

21. The award rendered in accordance with paragraph 20 shall be final and binding upon the disputing parties. The disputing Party shall carry out without delay the provisions of the award and provide in its Area for the enforcement of the award in accordance with its relevant laws and regulations.

22. Neither Party shall give diplomatic protection, or bring an international claim, in respect of an investment dispute which the other Party and an investor of the former Party have consented to submit or submitted to arbitration set forth in paragraph 4, unless the other Party shall have failed to abide by and comply with the award rendered in such investment dispute. Diplomatic protection, for the purposes of this paragraph, shall not include informal diplomatic exchanges for the sole purpose of facilitating a settlement of the investment dispute.

Article 68 **Temporary Safeguard Measures**

1. A Party may adopt or maintain measures not conforming with its obligations under Article 57 relating to cross-border capital transactions and Article 65:

- (a) in the event of serious balance-of-payments and external financial difficulties or threat thereof; or
- (b) in cases where, in exceptional circumstances, movements of capital cause or threaten to cause serious difficulties for macroeconomic management in particular, monetary, fiscal and exchange rate policies.

2. The measures referred to in paragraph 1 shall:

- (a) be consistent with the Articles of Agreement of the International Monetary Fund, as may be amended;
- (b) not exceed those necessary to deal with the circumstances set out in paragraph 1;
- (c) be temporary and eliminated as soon as conditions permit;
- (d) be promptly notified to the other Party;
- (e) avoid unnecessary damages to the commercial, economic and financial interests of the other Party; and

- (f) ensure that the other Party is treated as favourably as any non-Party.

3. Nothing in this Article shall be regarded as altering the rights enjoyed and obligations undertaken by a Party as a party to the Articles of Agreement of the International Monetary Fund, as may be amended.

Article 69 **Prudential Measures**

1. Notwithstanding any other provisions of this Chapter, a Party shall not be prevented from taking measures relating to financial services for prudential reasons, including measures for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by an enterprise supplying financial services, or to ensure the integrity and stability of the financial system.

2. Where such measures do not conform with the provisions of this Chapter, they shall not be used as a means of avoiding the Party's commitments or obligations under this Chapter.

Note: For the purposes of this Article, "financial services" shall have the same meaning as in subparagraph 5(a) of the Annex on Financial Services of the GATS.

Article 70 **Denial of Benefits**

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of the other Party and to its investments, where the denying Party establishes that the enterprise is owned or controlled by an investor of a non-Party and the denying Party:

- (a) does not maintain diplomatic 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 the benefits of this Chapter were accorded to the enterprise or to its investments.

2. Subject to prior notification and consultation, a Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of the other Party and to its investments, where the denying Party establishes that the enterprise is owned or controlled by an investor of a non-Party and the

enterprise has no substantial business activities in the Area of the other Party.

Article 71 Environmental Measures

Each Party recognises that it is inappropriate to encourage investments 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 establishment, acquisition or expansion of investments in its Area.

Article 72 Sub-Committee on Investment

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Investment (hereinafter referred to in this Article as “Sub-Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

- (a) exchanging information on any matters related to this Chapter;
- (b) reviewing the implementation and operation of this Chapter;
- (c) discussing any issues related to this Chapter;
- (d) reporting the findings and the outcome of discussions of the Sub-Committee to the Joint Committee; and
- (e) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 11.

3. The Sub-Committee shall be:

- (a) composed of representatives of the Governments of the Parties;
and
- (b) co-chaired by officials of the Governments of the Parties.

4. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

5. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

Chapter 6

Trade in Services

Article 73

Scope

1. This Chapter shall apply to measures by a Party affecting trade in services.
2. This Chapter shall not apply to:
 - (a) in respect of air transport services, measures affecting traffic rights, however granted or services directly related to the exercise of traffic rights except measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services; and
 - (iii) computer reservation system (CRS) services;
 - (b) laws, regulations or requirements governing the procurement by governmental 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 commercial sale;
 - (c) cabotage in maritime transport services;
 - (d) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding nationality, or residence or employment on a permanent basis; and
 - (e) subsidies provided by a Party or a state enterprise thereof, including grants, government-supported loans, guarantees and insurance.
3. Article 79 shall not apply to any measure by a Party pursuant to immigration laws and regulations.
4. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, the former Party, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under the terms of a

specific commitment.

Note: The sole fact of requiring a visa for natural persons of a certain nationality or citizenship and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

5. Annex 6 provides supplementary provisions to this Chapter with respect to financial services.

Article 74

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 does 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 Area of a Party for the purposes of supplying services;
- (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 may 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 organised under the law of the other Party; or
 - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (A) natural persons of the other Party; or
 - (B) juridical persons of the other Party identified under subparagraph (i);
- (f) a juridical person is:
 - (i) “owned” by persons of a Party or a non-Party if more than 50 percent of the equity interests in it is beneficially owned by such persons;
 - (ii) “controlled” by persons of a Party or a non-Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; and
 - (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) “measure” means any measure, including that of taxation, whether in the form of a law, regulation, rule, procedure, decision, administrative action or any other form;
- (h) “measures by a Party” means measures taken by:
 - (i) central or local governments and authorities of a Party; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central or local governments or authorities of a Party;
- (i) “measures by a Party affecting trade in services” includes measures by a Party in respect of:
 - (i) the purchase, payment or use of services;
 - (ii) the access to and use of, in connection with the supply of services, services which are required by the Party to be offered to the public generally; and
 - (iii) the presence, including commercial presence, of persons of

the other Party for the supply of services in the Area of the former Party;

- (j) “monopoly supplier of a service” means any person, public or private, which in the relevant market of the Area of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (k) “natural person of the other Party” means a natural person who under the law of the other Party:
 - (i) in respect of Brunei Darussalam, is a national of Brunei Darussalam or is a permanent resident in Brunei Darussalam; and
 - (ii) in respect of Japan, is a national of Japan;
- (l) “person” means either a natural person or a juridical person;
- (m) “sector” of a service means:
 - (i) with reference to a specific commitment, one or more, or all, sub-sectors of that service, as specified in a Party’s Schedule of Specific Commitments in Annex 7; or
 - (ii) otherwise, the whole of that service sector, including all of its sub-sectors;
- (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 Area 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 a service supplier of the other Party;
- (p) “services” includes any service in any sector except services supplied in the exercise of governmental authority;

(q) “services supplied in the exercise of governmental authority” means any services which are supplied neither on a commercial basis nor in competition with one or more service suppliers;

(r) “service supplier” means any person that supplies a service;

Note: 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 Area of a Party where the service is supplied.

(s) “service supplier of the other Party” means any natural person of the other Party or juridical person of the other Party, that supplies a service;

(t) “state enterprise” means an enterprise owned or controlled by a Party;

(u) “supply of a service” includes the production, distribution, marketing, sale and delivery of a service;

(v) “the selling and marketing of air transport services” means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;

(w) “trade in services” means the supply of a service:

(i) from the Area of a Party into the Area of the other Party (“cross-border supply mode”);

(ii) in the Area of a Party to the service consumer of the other Party (“consumption abroad mode”);

(iii) by a service supplier of a Party, through commercial presence in the Area of the other Party (“commercial presence mode”); and

- (iv) by a service supplier of a Party, through presence of natural persons of that Party in the Area of the other Party (“presence of natural persons mode”); and
- (x) “traffic rights” means the rights 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 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.

Article 75

Market Access

1. With respect to market access through the modes of supply defined in subparagraph (w) of Article 74, each Party shall accord 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 7.

Note: If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (w)(i) of Article 74 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 subparagraph (w)(iii) of Article 74, it is thereby committed to allow related transfers of capital into its Area.

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 Area, unless otherwise specified in its Schedule of Specific Commitments in Annex 7, are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements 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 on the total

quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;

Note: This subparagraph does not cover measures of a Party which limit inputs for the supply of services.

- (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.

Article 76

National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments in Annex 7, 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.

Note: Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

2. A Party may meet the requirement of 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 a Party compared to like services or service suppliers of the other Party.

Article 77

Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 75 and 76, including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments in Annex 7.

Article 78

Schedule of Specific Commitments

1. Each Party shall set out in a schedule the specific commitments it undertakes under Articles 75, 76 and 77. Schedules of Specific Commitments shall be annexed to this Agreement as Annex 7.
2. With respect to sectors where specific commitments are undertaken by each Party, its Schedule of Specific Commitments in Annex 7 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.
3. Measures inconsistent with both Articles 75 and 76 shall be inscribed in the column relating to Article 75. This inscription will be considered to provide a condition or qualification to Article 76 as well.

Article 79

Most-Favoured-Nation Treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of any non-Party.
2. Paragraph 1 shall not apply to any measure by a Party with respect to sectors, sub-sectors or activities, as set out in its Schedule in Annex 8.
3. If a Party has entered into an agreement on trade in services with a non-Party, or enters into such an agreement after this Agreement comes into force,

with respect to sectors, sub-sectors or activities included in its Schedule in Annex 8, it shall, upon the request of the other Party, consider according to services and service suppliers of the other Party, treatment no less favourable than that it accords to like services and service suppliers of that non-Party pursuant to such an agreement.

Article 80

Qualifications, Technical Standards and Licensing

With a view to ensuring that measures by a Party relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to trade in services, each Party shall endeavour to ensure that such measures:

- (a) are based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) are not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, are not in themselves a restriction on the supply of the service.

Article 81

Mutual Recognition

1. A Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in the other Party for the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers of the other Party.

2. Recognition referred to in paragraph 1, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or may be accorded unilaterally.

3. Where a Party recognises, unilaterally or by agreement or arrangement between the Party and a non-Party, the education or experience obtained, requirements met or licences or certifications granted in the non-Party:

- (a) nothing in Article 79 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met or licences or certifications granted in the other Party; and

- (b) the Party shall accord the other Party an adequate opportunity to demonstrate that the education or experience obtained, requirements met or licences or certifications granted in the other Party should also be recognised.

Article 82

Transparency

1. The competent authorities referred to in paragraph 2 of Article 3 shall endeavour, upon request by service suppliers of the other Party, to promptly respond to specific questions from, and provide information to, the service suppliers with respect to matters referred to in paragraph 1 of Article 3.

2. Within two years from the date of entry into force of this Agreement, each Party shall prepare, forward to the other Party and make public a list providing all existing measures, within the scope of this Chapter, which are inconsistent with Article 75 and/or 76, whether or not these measures are included in its specific commitments in Annex 7. The list shall include the following elements and shall be reviewed every three years and revised as necessary:

- (a) sector and sub-sector;
- (b) type of inconsistency (i.e. Market Access and/or National Treatment);
- (c) legal source or authority of the measure; and
- (d) succinct description of the measure.

Note: The list under this paragraph will be made solely for the purposes of transparency, and shall not be construed to affect any rights and obligations of a Party under this Chapter.

Article 83

Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its Area does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with the Party's commitments under this Chapter.

2. Where a Party's monopoly supplier competes, either directly or through an affiliated juridical person, 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 the Area of the Party in a manner inconsistent with such commitments.

3. The provisions of 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 Area.

Article 84 **Payments and Transfers**

1. Except under the circumstances envisaged in Article 85, 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, as may be amended, including the use of exchange actions which are in conformity with the Articles of Agreement of the International Monetary Fund, as may be amended, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 85, or at the request of the International Monetary Fund.

Article 85 **Restrictions to Safeguard the Balance of Payments**

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on trade in services on which it has undertaken specific commitments, including on payments or transfers for transactions related to such commitments.

2. The restrictions referred to in paragraph 1:

- (a) shall ensure that the other Party is treated as favourably as any non-Party;
- (b) shall be consistent with the Articles of Agreement of the International Monetary Fund, as may be amended;
- (c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;

- (d) shall not exceed those necessary to deal with the circumstances described in paragraph 1; and
 - (e) shall be temporary and be phased out progressively as the situation specified in paragraph 1 improves.
3. In determining the incidence of such restrictions, a Party may give priority to the supply of services which are more essential to its economic or development programmes. However, such restrictions shall not be adopted or maintained for the purposes of protecting a particular service sector.
4. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the other Party.
5. Where a Party has adopted restrictions pursuant to paragraph 1, that Party shall, upon request, commence consultations with the other Party promptly in order to review the restrictions adopted by the former Party.

Article 86 **Denial of Benefits**

1. A Party may deny the benefits of this Chapter to a service supplier of the other Party, where the denying Party establishes that the service is being supplied by a juridical person that is owned or controlled by persons of a non-Party, and that denying Party:
- (a) does not maintain diplomatic relations with the non-Party; or
 - (b) adopts or maintains measures with respect to 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.
2. Subject to prior notification and consultation, a Party may deny the benefits of this Chapter to a service supplier of the other Party, where the denying Party establishes that the service is being supplied by a juridical person that is owned or controlled by persons of a non-Party and that has no substantive business operations in the Area of the other Party.

Article 87 **Sub-Committee on Trade in Services**

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

Chapter, a Sub-Committee on Trade in Services (hereinafter referred to in this Article as “Sub-Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

- (a) reviewing commitments, with respect to measures affecting trade in services in this Chapter, with a view to achieving further liberalisation on a mutually advantageous basis and securing an overall balance of rights and obligations;
- (b) reviewing the implementation and operation of this Chapter;
- (c) reporting the outcome of discussions of the Sub-Committee to the Joint Committee; and
- (d) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 11.

3. The Sub-Committee shall be:

- (a) composed of representatives of the Governments of the Parties; and
- (b) co-chaired by officials of the Governments of the Parties.

4. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

5. The Sub-Committee may hold its inaugural meeting within two years from the date of entry into force of this Agreement. The subsequent meeting of the Sub-Committee shall be held at such frequency as the Parties may agree upon.

Article 88

Review of Commitments

1. The Parties shall review commitments on trade in services with the first review within two years from the date of entry into force of this Agreement, with the aim of improving the overall commitments undertaken by the Parties under this Agreement.

2. In reviewing the commitments in accordance with paragraph 1, the Parties shall take into account paragraph 1 of Article IV of the GATS.

Chapter 7 Energy

Article 89 Basic Principle

The Parties recognise the importance of strengthening stable and mutually beneficial relationship in the energy sector.

Article 90 Definitions

For the purposes of this Chapter:

- (a) “energy good” means any good classified in subheading 2709.00, 2711.11 and 2711.21 of the Harmonized System;
- (b) “energy regulatory bodies” means governmental bodies or state enterprises that regulate and control the exploration, exploitation, production, operation, transportation, transmission or distribution, purchase or sale of an energy good; and

Note: For the purposes of this subparagraph, in the case of Brunei Darussalam, “state enterprise” means the Brunei National Petroleum Company Sendirian Berhad.

- (c) “energy regulatory measure” means any measure by energy regulatory bodies that directly affects an activity in the energy sector.

Article 91 Import and Export Restrictions

1. In the application of any prohibition or restriction on the importation or exportation of energy goods, each Party shall give due consideration to contractual relationships and implement such prohibition or restriction in an orderly, fair and equitable manner.

2. When introducing any new prohibition or restriction on the importation or exportation of energy goods, each Party shall give to the other Party written notice thereof, wherever possible prior to the introduction of such prohibition or restriction or, if not, as soon as possible thereafter, providing relevant information, where available, concerning the procedure of the prohibition or restriction, statistics on importation, exportation and domestic demand of the

energy goods and hold, upon the request of the other Party, consultation with the other Party on such prohibition or restriction. Each Party shall accord sympathetic consideration to views presented by the other Party in the course of such consultation.

Article 92

Energy Regulatory Measures

1. Each Party shall seek to ensure that, in the application of any energy regulatory measure, energy regulatory bodies of the Party minimise adverse effects upon contractual relationships and implement such measure in an orderly, fair and equitable manner.

2. If energy regulatory bodies of a Party adopt any new energy regulatory measure and where such measure may have substantial effects on contractual relationships, the Party shall give written notice to the other Party of such measure, where possible prior to the effective date of the measure or, if not, as soon as possible thereafter.

3. Where energy regulatory bodies of a Party adopt any new energy regulatory measure under paragraph 2 that substantially affects the transportation, transmission or distribution, purchase or sale of an energy good, the Party shall hold, upon the request of the other Party, consultation with the other Party. Each Party shall accord sympathetic consideration to views presented by the other Party in the course of such consultation.

Note: For the purposes of this paragraph, an energy regulatory measure taken by energy regulatory bodies of a Party with respect to the liquefaction and re-gasification of goods classified in subheading 2711.21 of the Harmonized System shall be considered as an energy regulatory measure that substantially affects the transportation, transmission or distribution, purchase or sale of such goods.

Article 93

Environmental Aspects

1. In pursuit of sustainable development and taking into account its obligations under those international agreements concerning environment to which it is a party, each Party shall endeavour to minimise, in accordance with its applicable laws and regulations, in an economically efficient manner, harmful environmental impacts of all activities related to energy in its Area.

2. Each Party shall:

- (a) take account of environmental considerations throughout the process of formulation and implementation of its policy on energy;
- (b) encourage favourable conditions for the transfer and dissemination of technologies that contribute to the protection of environment, consistent with the adequate and effective protection of intellectual property rights; and
- (c) promote public awareness of environmental impacts of activities related to energy and of the scope for and the costs associated with the prevention or abatement of such impacts.

Article 94 Cooperation

1. The Parties shall, in accordance with their respective laws and regulations, promote cooperation under this Chapter for strengthening stable and mutually beneficial relationship in the energy sector. For this purpose, the Parties shall cooperate and, where necessary and appropriate, encourage and facilitate cooperation between their relevant entities in the private sector in the energy sector.

2. The Parties shall endeavour to make available the necessary funds and other resources for the implementation of cooperation under this Article in accordance with their respective laws and regulations.

3. (a) Areas of cooperation under this Article may include:

- (i) policy development;
- (ii) human resource development;
- (iii) technological development; and
- (iv) other areas of cooperation to be mutually agreed by the Parties.

(b) Forms of cooperation under this Article shall be set forth in the Implementing Agreement.

4. Costs of cooperation under this Article shall be borne in such manner to be mutually agreed by the Parties.

5. The dispute settlement procedures provided for in Chapter 10 shall not apply to this Article.

Article 95
Sub-Committee on Energy

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Energy (hereinafter referred to in this Article as “Sub-Committee”) shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing and monitoring the implementation and operation of this Chapter;
 - (b) exchanging information on any matters related to this Chapter;
 - (c) discussing any issues related to this Chapter, including the interpretation and application of this Chapter;
 - (d) reporting the findings of the Sub-Committee and, where appropriate, making recommendations, to the Joint Committee; and
 - (e) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 11.
3. The Sub-Committee shall be:
 - (a) composed of representatives of the Governments of the Parties; and
 - (b) co-chaired by officials of the Governments of the Parties.
4. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.
5. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

Chapter 8

Improvement of Business Environment

Article 96

Basic Principles

1. Each Party shall, in accordance with its laws and regulations, take appropriate measures to further improve the business environment for the benefit of the enterprises of the other Party conducting their business activities in the former Party.
2. The Parties shall, in accordance with their respective laws and regulations, promote cooperation to further improve the business environment in the respective Parties.

Article 97

Intellectual Property

Each Party, recognising the importance of protecting intellectual property in further improving the business environment in the Party, shall:

- (a) endeavour to improve its intellectual property protection system;
- (b) comply with the obligations set out in the international agreements relating to intellectual property to which it is a party;
- (c) endeavour to become a party to international agreements relating to intellectual property to which it is not a party;
- (d) endeavour to ensure transparent and streamlined administrative procedures concerning intellectual property;
- (e) endeavour to ensure adequate and effective enforcement of intellectual property rights; and
- (f) endeavour to further promote public awareness of protection of intellectual property.

Article 98

Government Procurement

Each Party, recognising the importance of enhancing liberalisation of its government procurement markets in further improving the business environment in the Party, shall endeavour to:

- (a) accord most-favoured-nation treatment to goods, services and suppliers of the other Party;
- (b) enhance transparency of the measures regarding government procurement; and
- (c) implement in a fair and effective manner the measures regarding government procurement.

Article 99
Sub-Committee on Improvement of Business Environment

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Improvement of Business Environment (hereinafter referred to in this Article as “Sub-Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

- (a) addressing issues that the Sub-Committee considers appropriate in cooperation with other relevant sub-committee(s) with a view to avoiding unnecessary overlap with the works of such other relevant sub-committee(s);
- (b) making, as needed, recommendations to the Parties on appropriate measures to be taken by the Parties;
- (c) receiving information on the implementation of such recommendations from the relevant authorities of the Governments of the Parties;
- (d) making public, as needed, such recommendations in an appropriate manner;
- (e) reporting the findings of the Sub-Committee to the Joint Committee; and
- (f) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 11.

3. The Sub-Committee shall be:

- (a) composed of representatives of the Governments of the Parties; and

(b) co-chaired by officials of the Governments of the Parties.

4. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

5. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

Article 100
Non-Application of Chapter 10

The dispute settlement procedures provided for in Chapter 10 shall not apply to this Chapter.

Chapter 9 Cooperation

Article 101 Basic Principles

1. The Parties shall, in accordance with their respective laws and regulations, promote cooperation under this Agreement for their mutual benefits in order to liberalise and facilitate trade and investment between the Parties and to promote the well-being of the peoples of both Parties. For this purpose, the Parties shall cooperate and, where necessary and appropriate, encourage and facilitate cooperation between their respective entities in the private sector.

2. The main objective of this Chapter is to provide a framework for cooperation in order to:

- (a) diversify economic relations between the Parties;
- (b) strengthen economic competitiveness of the Parties;
- (c) advance human resource development in the Parties;
- (d) promote sustainable development in the Parties; and
- (e) improve overall well-being of the peoples of both Parties.

Article 102 Fields of Cooperation

The fields of cooperation under this Chapter shall include:

- (a) trade and investment promotion;
- (b) small and medium enterprises;
- (c) agriculture, forestry and fisheries;
- (d) tourism;
- (e) education and human resource development;
- (f) information and communications technology;
- (g) science and technology;

- (h) environment;
- (i) intellectual property;
- (j) land transportation; and
- (k) other fields to be mutually agreed upon by the Parties.

Article 103

Areas and Forms of Cooperation

Areas and forms of cooperation under this Chapter shall, as appropriate, be set forth in the Implementing Agreement.

Article 104

Costs of Cooperation

1. The Parties shall endeavour to make available the necessary funds and other resources for the implementation of cooperation under this Chapter in accordance with their respective laws and regulations.
2. Costs of cooperation under this Chapter shall be borne in such manner to be mutually agreed by the Parties.

Article 105

Sub-Committee on Cooperation

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Cooperation (hereinafter referred to in this Article as "Sub-Committee") shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:
 - (a) identifying and proposing priority fields for cooperation under this Chapter;
 - (b) reviewing, monitoring and facilitating the proper coordination for the implementation and operation of this Chapter;
 - (c) discussing any issues related to this Chapter;

- (d) reporting the findings and the outcome of discussions of the Sub-Committee, and where necessary, making recommendations to the Joint Committee regarding issues relating to the implementation of this Chapter, including the measures to be taken by the Parties; and
 - (e) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 11.
- 3. The Sub-Committee shall be:
 - (a) composed of representatives of the Governments of the Parties; and
 - (b) co-chaired by officials of the Governments of the Parties.
- 4. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.
- 5. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

Article 106
Non-Application of Chapter 10

The dispute settlement procedures provided for in Chapter 10 shall not apply to this Chapter.

Chapter 10

Dispute Settlement

Article 107

Scope

1. Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of disputes between the Parties concerning the interpretation or application of this Agreement.
2. Nothing in this Chapter shall prejudice any rights of the Parties to have recourse to dispute settlement procedures available under any other international agreement to which both Parties are parties.
3. Notwithstanding paragraph 2, once a dispute settlement procedure has been initiated under this Chapter or under any other international agreement to which both Parties are parties with respect to a particular dispute, that procedure shall be used to the exclusion of any other procedure for that particular dispute. However, this shall not apply if substantially separate and distinct rights or obligations under different international agreements are in dispute.

Article 108

Consultations

1. Either Party may request in writing consultations to the other Party concerning any matter on the interpretation or application of this Agreement.
2. The Party to which the request for consultations is made (hereinafter referred to in this Chapter as “the Party complained against”) shall reply to such request and enter into consultations with the Party that requested the consultations (hereinafter referred to in this Chapter as “the complaining Party”) in good faith within 30 days after the date of receipt of the request, with a view to reaching a prompt and mutually satisfactory resolution of the matter. In cases of urgency, including those which concern perishable goods, the Party complained against shall enter into consultations within 15 days after the date of receipt of the request.
3. The complaining Party shall set out the reasons for the request, including identification of the measure at issue and an indication of the legal basis for the complaint.
4. Consultations shall be confidential and without prejudice to the rights of either Party in any further proceedings.

Article 109
Good Offices, Conciliation or Mediation

1. Good offices, conciliation or mediation may be requested at any time by either Party. They may begin at any time by agreement of the Parties, and be terminated at any time upon the request of either Party.
2. If the Parties agree, good offices, conciliation or mediation may continue while procedures of the arbitral tribunal provided for in this Chapter are in progress.
3. Proceedings involving good offices, conciliation or mediation and positions taken by the Parties during these proceedings, shall be confidential, and without prejudice to the rights of either Party in any further proceedings.

Article 110
Establishment of Arbitral Tribunals

1. The complaining Party may request in writing the establishment of an arbitral tribunal to the Party complained against:
 - (a) if the Party complained against does not enter into the consultations under Article 108 within 30 days, or within 15 days in cases of urgency, including those which concern perishable goods, after the date of receipt of the request for such consultations; or
 - (b) if the Parties fail to resolve the dispute through the consultations under Article 108 within 60 days or within 30 days in cases of urgency, including those which concern perishable goods, after the date of receipt of the request for such consultations,provided that the complaining Party considers that any benefit accruing to it directly or indirectly under this Agreement is being nullified or impaired as a result of the failure of the Party complained against to carry out its obligations under this Agreement, or as a result of the application by the Party complained against of measures which are in conflict with its obligations under this Agreement.
2. Any request to establish an arbitral tribunal pursuant to this Article shall identify:
 - (a) the legal basis of the complaint including the provisions of this Agreement alleged to have been breached and any other relevant provisions; and

(b) the factual basis for the complaint.

3. Each Party shall, within 30 days after the date of receipt of the request for the establishment of an arbitral tribunal, appoint one arbitrator who may be its national and propose up to three candidates to serve as the third arbitrator who shall be the chair of the arbitral tribunal. The third arbitrator shall not be a national of either Party, nor have his or her usual place of residence in either Party, nor be employed by either Party, nor have dealt with the dispute in any capacity.

4. The Parties shall agree on and appoint the third arbitrator within 45 days after the date of receipt of the request for the establishment of an arbitral tribunal, taking into account the candidates proposed pursuant to paragraph 3. If the Parties fail to agree on the third arbitrator, the Parties shall request the two arbitrators appointed pursuant to paragraph 3 to appoint the third arbitrator. If the arbitrators are not able to reach agreement on the third arbitrator within 30 days after the date of receipt of the request, the Director-General of the World Trade Organization may be requested by either Party to appoint the third arbitrator taking into account the candidates proposed pursuant to paragraph 3.

5. The date of the establishment of an arbitral tribunal shall be the date on which the chair is appointed.

6. An arbitral tribunal should be composed of arbitrators with relevant technical or legal expertise.

Article 111

Functions of Arbitral Tribunals

1. The arbitral tribunal established pursuant to Article 110:
 - (a) should make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of and conformity with this Agreement;
 - (b) should consult regularly with the Parties and provide adequate opportunities for the development of a mutually satisfactory resolution;
 - (c) shall make its award in accordance with this Agreement and applicable rules of international law;
 - (d) shall set out, in its award, its findings of law and fact, together with the reasons therefor;

- (e) may, apart from giving its findings, include in its award suggested implementation options for the Parties to consider in conjunction with Article 114; and
- (f) cannot, in its award, add to or diminish the rights and obligations of the Parties provided in this Agreement.

2. The arbitral tribunal may seek, from the Parties, such relevant information as it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the arbitral tribunal for such information as the arbitral tribunal considers necessary and appropriate.

3. The arbitral tribunal may seek information from any relevant source and may consult experts to obtain their opinion on certain aspects of the matter. With respect to factual issues concerning a scientific or other technical matter raised by a Party, the arbitral tribunal may request advisory reports in writing from experts. The arbitral tribunal may, at the request of a Party or on its own initiative, select, in consultation with the Parties, no fewer than two scientific or technical experts who shall assist the arbitral tribunal throughout its proceedings, but who shall not have the right to vote in respect of any decision to be made by the arbitral tribunal, including its award.

4. Any information obtained by the arbitral tribunal pursuant to paragraph 3 shall be made available to the Parties.

Article 112

Proceedings of Arbitral Tribunals

1. The arbitral tribunal shall meet in closed session.

2. The venue for the proceedings of the arbitral tribunal shall be decided by mutual consent of the Parties, failing which it shall alternate between the Parties.

3. The deliberations of the arbitral tribunal and the documents submitted to it shall be kept confidential.

4. Notwithstanding paragraph 3, either Party may make public statements as to its views regarding the dispute, but shall treat as confidential, information and written submissions submitted by the other Party to the arbitral tribunal which that other Party has designated as confidential. Where a Party has provided information or written submissions designated to be confidential, the other Party may request a non-confidential summary of the information or written submissions which may be disclosed publicly. The Party to which such

a request is made may agree to such a request and submit such a summary, or refuse the request without needing to ascribe any reasons or justification.

5. The Parties shall be given the opportunity to attend any of the presentations, statements or rebuttals in the proceedings. Any information or written submissions submitted by a Party to the arbitral tribunal, including any comments on the descriptive part of the draft award and responses to questions put by the arbitral tribunal, shall be made available to the other Party.

6. The award of the arbitral tribunal shall be drafted without the presence of the Parties, and in the light of the information provided and the statements made.

7. The arbitral tribunal shall, within 90 days, or within 60 days in cases of urgency, including those which concern perishable goods, after the date of its establishment, submit to the Parties its draft award, including both the descriptive part and its findings and conclusions, for the purposes of enabling the Parties to review precise aspects of the draft award. When the arbitral tribunal considers that it cannot submit its draft award within the aforementioned 90 or 60 days period, it may extend that period with the consent of the Parties. A Party may submit comments in writing to the arbitral tribunal on the draft award within 15 days after the date of submission of the draft award.

8. The arbitral tribunal shall issue its award, within 30 days after the date of submission of the draft award.

9. The arbitral tribunal shall attempt to make its decisions, including its award, by consensus but may also make its decisions, including its award, by majority vote.

10. The award of the arbitral tribunal shall be final and binding on the Parties.

Article 113

Suspension and Termination of Proceedings

1. Where the Parties agree, the arbitral tribunal may suspend its work at any time for a period not to exceed 12 months. In the event of such a suspension, the time-frames set out in paragraphs 7 and 8 of Article 112 and paragraph 9 of Article 114 shall be extended by the amount of time that the work was suspended. The proceedings of the arbitral tribunal shall be resumed at any time upon the request of either Party. If the work of the arbitral tribunal has been suspended for more than 12 months, the authority for establishment of the arbitral tribunal shall lapse unless the Parties agree otherwise.

2. The Parties may agree to terminate the proceedings of the arbitral

tribunal by jointly so notifying the chair of the arbitral tribunal at any time before the issuance of the award to the Parties.

Article 114

Implementation of Award

1. The Party complained against shall promptly comply with the award of the arbitral tribunal issued pursuant to Article 112.
2. The Party complained against shall, within 30 days after the date of issuance of the award, notify the complaining Party of the period which it assesses to be reasonable and necessary in order to implement the award. If the complaining Party considers the period of time notified to be unacceptable, it may refer the matter to an arbitral tribunal.
3. If the Party complained against considers it impracticable to comply with the award within the implementation period as determined pursuant to paragraph 2, the Party complained against shall, no later than the expiry of that implementation period, enter into consultations with the complaining Party, with a view to developing mutually satisfactory compensation or any alternative arrangement.
4. If no satisfactory compensation or any alternative arrangement has been agreed within 20 days after the date of expiry of that implementation period pursuant to paragraph 3, the complaining Party may notify the Party complained against that it intends to suspend the application to the Party complained against of concessions or other obligations under this Agreement.
5. If the complaining Party considers that the Party complained against has failed to comply with the award within the implementation period as determined pursuant to paragraph 2, it may refer the matter to an arbitral tribunal.
6. If the arbitral tribunal to which the matter is referred pursuant to paragraph 5 confirms that the Party complained against has failed to comply with the award within the implementation period as determined pursuant to paragraph 2, the complaining Party may, within 30 days after the date of such confirmation by the arbitral tribunal, notify the Party complained against that it intends to suspend the application to the Party complained against of concessions or other obligations under this Agreement.
7. The suspension of the application of concessions or other obligations under paragraphs 4 and 6 may only be implemented at least 30 days after the date of the notification in accordance with those paragraphs. Such suspension shall:

- (a) not be effected if, in respect of the dispute to which the suspension relates, consultations or proceedings before the arbitral tribunal are in progress;
- (b) be temporary, and be discontinued when the Parties reach a mutually satisfactory resolution or where compliance with the original award is effected;
- (c) be restricted to the same level of nullification or impairment that is attributable to the failure to comply with the original award; and
- (d) be restricted to the same sector or sectors to which the nullification or impairment relates, unless it is not practicable or effective to suspend the application of concessions or other obligations in such sector or sectors.

8. If the Party complained against considers that the requirements for the suspension of the application to it of concessions or other obligations under this Agreement by the complaining Party set out in paragraph 4, 6 or 7 have not been met, it may request consultations with the complaining Party. The complaining Party shall enter into consultations within 10 days after the date of receipt of the request. If the Parties fail to resolve the matter within 30 days after the date of receipt of the request for consultations pursuant to this paragraph, the Party complained against may refer the matter to an arbitral tribunal.

9. The arbitral tribunal that is established for the purposes of this Article shall, wherever possible, have as its arbitrators, the arbitrators of the original arbitral tribunal. If this is not possible, then the arbitrators to the arbitral tribunal that is established for the purposes of this Article shall be appointed pursuant to paragraphs 3, 4 and 5 of Article 110. Unless the Parties agree a different period, the arbitral tribunal established under this Article shall issue its award within 60 days after the date when the matter is referred to it. Such award shall be binding on the Parties.

Article 115

Modification of Time Periods

Any time period provided for in this Chapter may be modified by mutual consent of the Parties.

Article 116
Expenses

Each Party shall bear the costs of the arbitrator appointed by it and its representation in the proceedings of the arbitral tribunal. The other costs of the arbitral tribunal shall be borne by the Parties in equal shares, unless otherwise agreed by the Parties.

Chapter 11

Final Provisions

Article 117

Table of Contents and Headings

The table of contents and headings of the Chapters and the Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

Article 118

Annexes and Notes

The Annexes and Notes to this Agreement shall form an integral part of this Agreement.

Article 119

General Review

The Parties shall undertake a general review of the implementation and operation of this Agreement in the fifth calendar year following that calendar year in which this Agreement enters into force, and every five years thereafter, unless otherwise agreed by the Parties.

Article 120

Amendment

1. This Agreement may be amended by agreement between the Parties.
2. Such amendment shall be approved by the Parties in accordance with their respective internal procedures, and shall enter into force on the date to be agreed upon by the Parties.
3. Notwithstanding paragraph 2, amendments relating only to Annex 2 or 3 may be made by diplomatic notes exchanged between the Governments of the Parties.

Article 121

Entry into Force

This Agreement shall enter into force on the thirtieth day after the date on which the Governments of the Parties exchange diplomatic notes informing

each other that their respective internal procedures necessary for entry into force of this Agreement have been completed. It shall remain in force unless terminated as provided for in Article 122.

Article 122
Termination

- 1. Either Party may terminate this Agreement by giving one year's advance notice in writing to the other Party.
- 2. The other Party may request in writing consultations concerning any matter that would arise from the termination within 45 days after the date of receipt of the notice referred to in paragraph 1.
- 3. The requested Party shall enter into consultations in good faith with a view to reaching an equitable agreement within 30 days after the date of receipt of the request referred to in paragraph 2.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Tokyo on this 18th day of June in the year 2007 in duplicate in the English language.

For Brunei Darussalam:

For Japan:

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Annex 1 referred to in Chapter 2

Schedules in relation to Article 16

Part 1 General Notes

1. For the purposes of Article 16, the following categories indicated in Column 4 in each Party's Schedule in Part 2 shall be applied:

- (a) Customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) Customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (c) Customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (d) Customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (e) Customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (f) Customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (g) Customs duties on originating goods classified under the tariff lines indicated with "R" shall be subject to negotiation between the Parties in the fifth year, unless otherwise agreed by the Parties; and
- (h) The originating goods classified under the tariff lines indicated with "X" shall be excluded from any commitment of reduction or elimination of customs duties and commitment of negotiation referred to in subparagraph (g).

2. For the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point

shall be rounded to one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to two decimal places (in the case of 0.005, the fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to the case of customs duties on originating goods classified in HS 0703.10, derived from the difference between the value for customs duty and the value specified in Column 3 of the Schedule of Japan in Part 2.

3. This Annex is made based on the Harmonized System, as amended on January 1, 2002.

4. For the purposes of this Annex, Base Rate, as specified in Column 3 of each Party's Schedule in Part 2, means only the starting point of equal annual installments of elimination of customs duties.

5. For the purposes of implementing equal annual installments, the following shall apply:

- (a) The reduction for the first year shall take place on the date of entry into force of this Agreement; and
 - (b) The subsequent annual reductions shall take place on the first day of each following year.
- 6.
 - (a) For the purposes of this Annex, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.
 - (b) Notwithstanding subparagraph (a), in the case of Brunei Darussalam, where this Agreement enters into force between October 1 and March 31, the term "year" means:
 - (i) the six-month period from the date of entry into force of this Agreement with respect to the first year;
 - (ii) the period from the date following the expiration of the six-month period referred to in subparagraph (i) until the coming March 31 with respect to the second year; and
 - (iii) the twelve-month period which starts on April 1 of that year with respect to each subsequent year.

Part 2 Schedules

Schedule of Brunei Darussalam

Column 1	Column 2	Column 3	Column 4
HS Code	Description of goods	Base Rate	Category
0101.10.00	Live horses, asses, mules and hinnies. - Pure-bred breeding animals - <i>Other:</i>		A
0101.90.10	- - Race horses		A
0101.90.20	- - Other horses		A
0101.90.90	- - Other		A
0102.10.00	Live bovine animals. - Pure-bred breeding animals - <i>Other:</i>		A
0102.90.10	- - Oxen		A
0102.90.20	- - Buffaloes		A
0102.90.90	- - Other		A
0103.10.00	Live swine. - Pure-bred breeding animals - <i>Other:</i>		A
0103.91.00	- - Weighing less than 50 kg		A
0103.92.00	- - Weighing 50 kg or more		A
0104.10.10	Live sheep and goats. - <i>Sheep:</i> - - Pure-bred breeding animals		A
0104.10.90	- - Other		A
0104.20.10	- <i>Goats:</i> - - Pure-bred breeding animals		A
0104.20.90	- - Other		A
0105.11.10	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls. - <i>Weighing not more than 185 g:</i> - - <i>Fowls of the species Gallus domesticus:</i> - - - Breeding fowls		A
0105.11.90	- - - Other		A
0105.12.10	- - <i>Turkeys:</i> - - - Breeding turkeys		A
0105.12.90	- - - Other		A
0105.19.10	- - <i>Other:</i> - - - Breeding ducklings		A
0105.19.20	- - - Other ducklings		A
0105.19.30	- - - Breeding goslings		A
0105.19.40	- - - Other goslings		A
0105.19.50	- - - Breeding guinea fowls		A
0105.19.90	- - - Other		A
0105.92.10	- <i>Other:</i> - - <i>Fowls of the species Gallus domesticus, weighing not more than 2,000g:</i> - - - Breeding fowls		A
0105.92.20	- - - Fighting cocks		A
0105.92.90	- - - Other		A
0105.93.10	- - <i>Fowls of the species Gallus domesticus, weighing more than 2,000g:</i> - - - Breeding fowls		A
0105.93.20	- - - Fighting cocks		A
0105.93.90	- - - Other		A
	- - <i>Other:</i>		

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0105.99.10	- - - Breeding ducks	A
0105.99.20	- - - Other ducks	A
0105.99.30	- - - Breeding geese, turkeys and guinea fowls	A
0105.99.40	- - - Other geese, turkeys and guinea fowls	A
	Other live animals.	
	- <i>Mammals:</i>	
0106.11.00	- - Primates	A
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	A
0106.19.00	- - Other	A
0106.20.00	- Reptiles (including snakes and turtles)	A
	- <i>Birds:</i>	
0106.31.00	- - Birds of prey	A
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	A
0106.39.00	- - Other	A
	- <i>Other:</i>	
0106.90.10	- - For human consumption	A
0106.90.90	- - Other	A
	Meat of bovine animals, fresh or chilled.	
0201.10.00	- Carcasses and half-carcasses	A
0201.20.00	- Other cuts with bone in	A
0201.30.00	- Boneless	A
	Meat of bovine animals, frozen.	
0202.10.00	- Carcasses and half carcasses	A
0202.20.00	- Other cuts with bone in	A
0202.30.00	- Boneless	A
	Meat of swine, fresh, chilled or frozen.	
	- <i>Fresh or chilled:</i>	
0203.11.00	- - Carcasses and half-carcasses	A
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	A
0203.19.00	- - Other	A
	- <i>Frozen:</i>	
0203.21.00	- - Carcasses and half carcasses	A
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	A
0203.29.00	- - Other	A
	Meat of sheep or goats, fresh, chilled or frozen.	
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	A
	- <i>Other meat of sheep, fresh or chilled:</i>	
0204.21.00	- - Carcasses and half-carcasses	A
0204.22.00	- - Other cuts with bone in	A
0204.23.00	- - Boneless	A
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	A
	- <i>Other meat of sheep, frozen:</i>	
0204.41.00	- - Carcasses and half-carcasses	A
0204.42.00	- - Other cuts with bone in	A
0204.43.00	- - Boneless	A
0204.50.00	- Meat of goats	A
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	A
	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	
0206.10.00	- Of bovine animals, fresh or chilled	A
	- <i>Of bovine animals, frozen:</i>	
0206.21.00	- - Tongues	A

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0206.22.00	- - Livers	A
0206.29.00	- - Other	A
0206.30.00	- Of swine, fresh or chilled	A
	- <i>Of swine, frozen:</i>	
0206.41.00	- - Livers	A
0206.49.00	- - Other	A
0206.80.00	- Other, fresh or chilled	A
0206.90.00	- Other, frozen	A
	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
	- <i>Of fowls of the species Gallus domesticus:</i>	
0207.11.00	- - Not cut in pieces, fresh or chilled	A
0207.12.00	- - Not cut in pieces, frozen	A
0207.13.00	- - Cuts and offal, fresh or chilled	A
	- - <i>Cuts and offal, frozen:</i>	
0207.14.10	- - - Wings	A
0207.14.20	- - - Thighs	A
0207.14.30	- - - Livers	A
0207.14.90	- - - Other	A
	- <i>Of turkeys:</i>	
0207.24.00	- - Not cut in pieces, fresh or chilled	A
0207.25.00	- - Not cut in pieces, frozen	A
0207.26.00	- - Cuts and offal, fresh or chilled	A
	- - <i>Cuts and offal, frozen:</i>	
0207.27.10	- - - Livers	A
0207.27.90	- - - Other	A
	- <i>Of ducks, geese or guinea fowls:</i>	
	- - <i>Not cut in pieces, fresh or chilled:</i>	
0207.32.10	- - - Of ducks	A
0207.32.20	- - - Of geese or guinea fowls	A
	- - <i>Not cut in pieces, frozen:</i>	
0207.33.10	- - - Of ducks	A
0207.33.20	- - - Of geese or guinea fowls	A
0207.34.00	- - Fatty livers, fresh or chilled	A
0207.35.00	- - Other, fresh or chilled	A
	- - <i>Other, frozen:</i>	
0207.36.10	- - - Fatty livers	A
0207.36.20	- - - Cuts of ducks	A
0207.36.30	- - - Cuts of geese or guinea fowls	A
	Other meat and edible meat offal, fresh, chilled or frozen.	
0208.10.00	- Of rabbits or hares	A
0208.20.00	- Frogs' legs	A
0208.30.00	- Of primates	A
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	A
0208.50.00	- Of reptiles (including snakes and turtles)	A
0208.90.00	- Other	A
0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	A
	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
	- <i>Meat of swine:</i>	
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	A
0210.12.00	- - Bellies (streaky) and cuts thereof	A

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	-- Other:	
0210.19.10	--- Bacon	A
0210.19.20	--- Ham, boneless	A
0210.19.90	--- Other	A
0210.20.00	- Meat of bovine animals	A
	- Other, including edible flours and meals of meat and meat offal:	
0210.91.00	-- Of primates	A
0210.92.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	A
0210.93.00	-- Of reptiles (including snakes and turtles)	A
	-- Other:	
0210.99.10	--- Freeze dried chicken dice	A
0210.99.20	--- Dried pork skin	A
0210.99.90	--- Other	A
	Live fish.	
	- Ornamental fish:	
0301.10.10	-- Fish fry	A
0301.10.20	-- Other, marine fish	A
0301.10.30	-- Other, freshwater fish	A
	- Other live fish:	
0301.91.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	A
0301.92.00	-- Eels (Anguilla spp.)	A
	-- Carp:	
0301.93.10	--- Carp breeder	A
0301.93.90	--- Other	A
	-- Other:	
	--- Milkfish or lapu lapu fry:	
0301.99.11	---- For breeding	A
0301.99.19	---- Other	A
	--- Other fish fry:	
0301.99.21	---- For breeding	A
0301.99.29	---- Other	A
0301.99.30	--- Other marine fish	A
0301.99.40	--- Other freshwater fish	A
	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
	- Salmonidae, excluding livers and roes:	
0302.11.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	A
0302.12.00	-- 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)	A
0302.19.00	-- Other	A
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:	
0302.21.00	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	A
0302.22.00	-- Plaice (Pleuronectes platessa)	A
0302.23.00	-- Sole (Solea spp)	A

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0302.29.00	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack of stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	A
0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	A
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	A
0302.33.00	-- Skipjack or stripe-bellied bonito	A
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	A
0302.35.00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	A
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	A
0302.39.00	-- Other	A
0302.40.00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	A
0302.50.00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes:	A
0302.61.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	A
0302.62.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	A
0302.63.00	-- Coalfish (<i>Pollachius virens</i>)	A
0302.64.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	A
0302.65.00	-- Dogfish and other sharks	A
0302.66.00	-- Eels (<i>Anguilla</i> spp.) - - Other:	A
0302.69.10	- - - Marine fish	A
0302.69.20	- - - Freshwater fish	A
0302.70.00	- Livers and roes Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. - 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>), excluding livers and roes :	A
0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	A
0303.19.00	-- Other - Other salmonidae, excluding livers and roes:	A
0303.21.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	A
0303.22.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	A
0303.29.00	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	A
0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	A
0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)	A
0303.33.00	-- Sole (<i>Solea</i> spp.)	A
0303.39.00	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	A
0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	A
0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	A
0303.43.00	-- Skipjack or stripe-bellied bonito	A

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0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	A
0303.45.00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	A
0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	A
0303.49.00	-- Other	A
0303.50.00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	A
0303.60.00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	A
	- <i>Other fish, excluding livers and roes:</i>	
0303.71.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	A
0303.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	A
0303.73.00	-- Coalfish (<i>Pollachius virens</i>)	A
0303.74.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	A
0303.75.00	-- Dogfish and other sharks	A
0303.76.00	-- Eels (<i>Anguilla</i> spp.)	A
0303.77.00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	A
0303.78.00	-- Hake (<i>Merluccius</i> spp. <i>Urophycis</i> spp.)	A
	- <i>Other:</i>	
0303.79.10	--- Marine fish	A
0303.79.20	--- Freshwater fish	A
	- <i>Livers and roes:</i>	
0303.80.10	-- Livers	A
0303.80.20	-- Roes	A
	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
0304.10.00	- Fresh or chilled	A
0304.20.00	- Frozen fillets	A
0304.90.00	- Other	A
	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	A
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	A
0305.30.00	- Fish fillets, dried, salted or in brine but not smoked	A
	- <i>Smoked fish, including fillets:</i>	
0305.41.00	-- 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>)	A
0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	A
0305.49.00	-- Other	A
	- <i>Dried fish, whether or not salted but not smoked:</i>	
0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	A
	- <i>Other:</i>	
0305.59.10	--- Sharks' fins	A
0305.59.90	--- Other	A
	- <i>Fish, salted but not dried or smoked and fish in brine:</i>	
0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	A
0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	A
0305.63.00	-- Anchovies (<i>Engraulis</i> spp.)	A
0305.69.00	-- Other	A

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	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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.		
	- <i>Frozen:</i>		
0306.11.00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	A	
0306.12.00	-- Lobsters (<i>Homarus</i> spp.)	A	
0306.13.00	-- Shrimps and prawns	A	
0306.14.00	-- Crabs	A	
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	A	
	- <i>Not frozen:</i>		
	-- <i>Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):</i>		
0306.21.10	--- Breeder	A	
0306.21.20	--- Other, live	A	
0306.21.30	--- Fresh or chilled	A	
0306.21.90	--- Other	A	
	-- <i>Lobsters (Homarus spp.):</i>		
0306.22.10	--- Breeder	A	
0306.22.20	--- Other, live	A	
0306.22.30	--- Fresh or chilled	A	
0306.22.40	--- Dried	A	
0306.22.90	--- Other	A	
	-- <i>Shrimps and prawns:</i>		
0306.23.10	--- Breeder	A	
0306.23.20	--- Other, live	A	
0306.23.30	--- Fresh or chilled	A	
0306.23.40	--- Dried	A	
0306.23.90	--- Other	A	
	-- <i>Crabs:</i>		
0306.24.10	--- Live	A	
0306.24.20	--- Fresh or chilled	A	
0306.24.90	--- Other	A	
	-- <i>Other, including flours, meals and pellets of crustaceans, fit for human consumption:</i>		
0306.29.10	--- Live	A	
0306.29.20	--- Fresh or chilled	A	
0306.29.90	--- Other	A	
	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.		
	- <i>Oysters:</i>		
0307.10.10	-- Live	A	
0307.10.20	-- Fresh or chilled or frozen	A	
0307.10.30	-- Dried, salted or in brine	A	
	- <i>Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:</i>		
	-- <i>Live, fresh or chilled:</i>		

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0307.21.10	- - - Live	A
0307.21.20	- - - Fresh or chilled	A
	- - Other:	
0307.29.10	- - - Frozen	A
0307.29.20	- - - Dried, salted or in brine	A
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):	
	- - Live, fresh or chilled:	
0307.31.10	- - - Live	A
0307.31.20	- - - Fresh or chilled	A
	- - Other:	
0307.39.10	- - - Frozen	A
0307.39.20	- - - Dried, salted or in brine	A
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):	
	- - Live, fresh or chilled:	
0307.41.10	- - - Live	A
0307.41.20	- - - Fresh or chilled	A
	- - Other:	
0307.49.10	- - - Frozen	A
0307.49.20	- - - Dried, salted or in brine	A
	- Octopus (<i>Octopus spp.</i>):	
	- - Live, fresh or chilled:	
0307.51.10	- - - Live	A
0307.51.20	- - - Fresh or chilled	A
	- - Other:	
0307.59.10	- - - Frozen	A
0307.59.20	- - - Dried, salted or in brine	A
	- Snails, other than sea snails:	
0307.60.10	- - Live	A
0307.60.20	- - Fresh, chilled or frozen	A
0307.60.30	- - Dried, salted or in brine	A
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
	- - Live, fresh or chilled:	
0307.91.10	- - - Live	A
0307.91.20	- - - Fresh or chilled	A
	- - Other:	
0307.99.10	- - - Frozen	A
0307.99.20	- - - Beche-de-mer (trepang), dried, salted or in brine	A
0307.99.90	- - - Other	A
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401.10.00	- Of a fat content, by weight, not exceeding 1%	A
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	A
0401.30.00	- Of a fat content, by weight, exceeding 6%	A
	Milk and cream, concentrated or containing added sugar or other sweetening matter.	
	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:	
	- - Fit for human consumption:	
0402.10.11	- - - Not containing added sugar or other sweetening matter, in powder form	A

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0402.10.12	--- Not containing added sugar or other sweetening matter, in other form	A
0402.10.13	--- Other, in powder form	A
0402.10.19	--- Other, in other form	A
	-- <i>Other:</i>	
0402.10.21	--- Not containing added sugar or other sweetening matter, in powder form	A
0402.10.22	--- Not containing added sugar or other sweetening matter, in other form	A
0402.10.23	--- Other, in powder form	A
0402.10.29	--- Other, in other form	A
	- <i>In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:</i>	
	-- <i>Not containing added sugar or other sweetening matter:</i>	
0402.21.10	--- In powder form	A
0402.21.90	--- In other form	A
	-- <i>Other:</i>	
0402.29.10	--- In powder form	A
0402.29.90	--- In other form	A
	- <i>Other:</i>	
0402.91.00	-- Not containing added sugar or other sweetening matter	A
0402.99.00	-- Other	A
	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.	
	- <i>Yogurt:</i>	
	-- <i>Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:</i>	
0403.10.11	--- In liquid form, including condensed form	A
0403.10.19	--- Other	A
	-- <i>Other:</i>	
0403.10.91	--- In condensed form	A
0403.10.99	--- Other	A
	- <i>Other:</i>	
0403.90.10	-- Buttermilk	A
0403.90.90	-- Other	A
	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.	
	- <i>Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:</i>	
	-- <i>Fit for human consumption:</i>	
0404.10.11	--- Whey	A
0404.10.19	--- Other	A
	-- <i>Fit for animal feeding:</i>	
0404.10.91	--- Whey	A
0404.10.99	--- Other	A
	- <i>Other:</i>	
0404.90.10	-- Concentrated, sweetened, with added preservative, or in hermetically sealed cans	A
0404.90.90	-- Other	A
	Butter and other fats and oils derived from milk; dairy spreads.	

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0405.10.00	- Butter	A
0405.20.00	- Dairy spreads	A
	- <i>Other:</i>	
0405.90.10	- - Anhydrous butterfat	A
0405.90.20	- - Butter oil	A
0405.90.30	- - Ghee	A
0405.90.90	- - Other	A
	Cheese and curd.	
0406.10.00	- Fresh (unripened or uncured) cheese including whey cheese, and curd	A
	- <i>Grated or powdered cheese, of all kinds:</i>	
0406.20.10	- - In packages of a gross weight exceeding 20 kg	A
0406.20.90	- - Other	A
0406.30.00	- Processed cheese, not grated or powdered	A
0406.40.00	- Blue-veined cheese	A
0406.90.00	- Other cheese	A
	Birds' eggs, in shell, fresh, preserved or cooked.	
	- <i>For hatching:</i>	
0407.00.11	- - Hens' eggs	A
0407.00.12	- - Ducks' eggs	A
0407.00.19	- - Other	A
	- <i>Other:</i>	
0407.00.91	- - Hens' eggs	A
0407.00.92	- - Ducks eggs	A
0407.00.99	- - Other	A
	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.	
	- <i>Egg yolks:</i>	
0408.11.00	- - Dried	A
0408.19.00	- - Other	A
	- <i>Other:</i>	
0408.91.00	- - Dried	A
0408.99.00	- - Other	A
0409.00.00	Natural honey	A
	Edible products of animal origin, not elsewhere specified or included:	
0410.00.10	- Birds' nests	A
0410.00.90	- Other	A
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	A
	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.	
0502.10.00	- Pigs', hogs' and boars' bristles and hair and waste thereof	A
0502.90.00	- Other	A
0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	A
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled frozen, salted, in brine, dried or smoked.	A

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	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.		
	<i>- Feathers of a kind used for stuffing; down:</i>		
0505.10.10	-- Duck feathers		A
0505.10.90	-- Other		A
	<i>- Other:</i>		
0505.90.10	-- Duck feathers		A
0505.90.90	-- Other		A
	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.		
0506.10.00	- Ossein and bones treated with acid		A
0506.90.00	- Other		A
	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.		
	<i>- Ivory; ivory powder and waste:</i>		
0507.10.10	-- Rhinoceros horns; ivory powder and waste		A
0507.10.90	-- Other		A
	<i>- Other:</i>		
0507.90.10	-- Horns, antlers, hooves, nails, claws and beaks		A
0507.90.20	-- Tortoise-shell		A
0507.90.90	-- Other		A
	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.		
0508.00.10	- Coral and similar material		A
0508.00.20	- Shells of molluscs, crustaceans or echinoderms		A
0508.00.90	- Other		A
0509.00.00	Natural sponges of animal origin.		A
	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.		
0510.00.10	- Cantharides		A
0510.00.20	- Musk		A
0510.00.90	- Other		A
	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
0511.10.00	- Bovine semen		A
	<i>- Other:</i>		
	<i>-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3</i>		
0511.91.10	--- Dead animals of Chapter 3		A
0511.91.20	--- Roes		A
0511.91.30	--- Artemia eggs (brine shrimp eggs)		A
0511.91.40	--- Fish bladder		A
0511.91.90	--- Other		A
	<i>- - Other:</i>		
	<i>- - - Domestic animal semen:</i>		

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0511.99.11	- - - - Of swine, sheep or goats	A
0511.99.19	- - - - Other	A
0511.99.20	- - - Silk worm egg	A
0511.99.90	- - - Other	A
	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.	
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	A
	<i>- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:</i>	
0601.20.10	- - Chicory plants	A
0601.20.20	- - Chicory roots	A
0601.20.90	- - Other	A
	Other live plants (including their roots), cuttings and slips; mushroom spawn.	
	<i>- Unrooted cuttings and slips:</i>	
0602.10.10	- - Orchid cuttings and slips	A
0602.10.20	- - Rubber wood	A
0602.10.90	- - Other	A
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	A
0602.30.00	- Rhododendrons and azaleas, grafted or not	A
0602.40.00	- Roses, grafted or not	A
	<i>- Other:</i>	
0602.90.10	- - Rooted orchid cuttings and slips	A
0602.90.20	- - Orchid seedlings	A
0602.90.30	- - Aquarium plants	A
0602.90.40	- - Budded rubber stumps	A
0602.90.50	- - Rubber seedlings	A
0602.90.60	- - Rubber budwood	A
0602.90.90	- - Other	A
	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	<i>- Fresh:</i>	
0603.10.10	- - Orchids	A
0603.10.90	- - Other	A
0603.90.00	- Other	A
	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 ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
0604.10.00	- Mosses and lichens	A
	<i>- Other:</i>	
0604.91.00	- - Fresh	A
0604.99.00	- - Other	A
	Potatoes, fresh or chilled.	
0701.10.00	- Seed	A
0701.90.00	- Other	A
0702.00.00	Tomatoes, fresh or chilled.	A
	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
	<i>- Onions and shallots:</i>	

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	- - <i>Onions:</i>	
0703.10.11	- - - Bulbs for propagation	A
0703.10.19	- - - Other	A
	- - <i>Shallots:</i>	
0703.10.21	- - - Bulbs for propagation	A
0703.10.29	- - - Other	A
	- <i>Garlic:</i>	
0703.20.10	- - Bulbs for propagation	A
0703.20.90	- - Other	A
	- <i>Leeks and other alliaceous vegetables:</i>	
0703.90.10	- - Bulbs for propagation	A
0703.90.90	- - Other	A
	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	- <i>Cauliflowers and headed broccoli:</i>	
0704.10.10	- - Cauliflowers	A
0704.10.20	- - Headed broccoli	A
0704.20.00	- Brussels sprouts	A
	- <i>Other:</i>	
0704.90.10	- - Cabbages	A
0704.90.90	- - Other	A
	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
	- <i>Lettuce:</i>	
0705.11.00	- - Cabbage lettuce (head lettuce)	A
0705.19.00	- - Other	A
	- <i>Chicory:</i>	
0705.21.00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	A
0705.29.00	- - Other	A
	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	- <i>Carrots and turnips:</i>	
0706.10.10	- - Carrots	A
0706.10.20	- - Turnips	A
0706.90.00	- Other	A
0707.00.00	Cucumbers and gherkins, fresh or chilled.	A
	Leguminous vegetables, shelled or unshelled, fresh or chilled.	
0708.10.00	- Peas (<i>Pisum sativum</i>)	A
0708.20.00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	A
0708.90.00	- Other leguminous vegetables	A
	Other vegetables, fresh or chilled.	
0709.10.00	- Globe artichokes	A
0709.20.00	- Asparagus	A
0709.30.00	- Aubergines (egg-plants)	A
0709.40.00	- Celery other than celeriac	A
	- <i>Mushrooms and truffles:</i>	
0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	A
0709.52.00	- - Truffles	A
0709.59.00	- - Other	A
	- <i>Fruits of the genus Capsicum or of the genus Pimenta:</i>	
0709.60.10	- - Chillies, other than giant chillies	A
0709.60.90	- - Other	A
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	A

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0709.90.00	- Other Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	A
0710.10.00	- Potatoes - <i>Leguminous vegetables, shelled or unshelled:</i>	A
0710.21.00	-- Peas (<i>Pisum sativum</i>)	A
0710.22.00	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	A
0710.29.00	-- Other	A
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	A
0710.40.00	- Sweet corn	A
0710.80.00	- Other vegetables	A
0710.90.00	- Mixtures of vegetables 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.	A
	- <i>Olives:</i>	
0711.20.10	-- Preserved by sulphur dioxide gas	A
0711.20.90	-- Other - <i>Capers:</i>	A
0711.30.10	-- Preserved by sulphur dioxide gas	A
0711.30.90	-- Other - <i>Cucumbers and gherkins:</i>	A
0711.40.10	-- Preserved by sulphur dioxide gas	A
0711.40.90	-- Other - <i>Mushrooms and truffles:</i>	A
0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	A
0711.59.00	-- Other - <i>Other vegetables; mixtures of vegetables:</i>	A
0711.90.10	-- Sweet corn	A
0711.90.20	-- Chillies	A
0711.90.30	-- Onions, preserved by sulphur dioxide gas	A
0711.90.40	-- Onions, preserved other than by sulphur dioxide gas	A
0711.90.50	-- Other, preserved by sulphur dioxide gas	A
0711.90.90	-- Other Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	A
0712.20.00	- Onions - <i>Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:</i>	A
0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	A
0712.32.00	-- Wood ears (<i>Auricularia</i> spp.)	A
0712.33.00	-- Jelly fungi (<i>Tremella</i> spp.) - - <i>Other:</i>	A
0712.39.10	- - - Truffles	A
0712.39.20	- - - Shiitake (dong-gu)	A
0712.39.90	- - - Other	A
0712.90.00	- Other vegetables; mixture of vegetables Dried leguminous vegetables, shelled, whether or not skinned or split. - <i>Peas (<i>pisum sativum</i>):</i>	A
0713.10.10	-- For sowing	A
0713.10.90	-- Other	A

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	- <i>Chickpeas (garbanzos):</i>	
0713.20.10	-- For sowing	A
0713.20.90	-- Other	A
	- <i>Beans (Vigna spp., Phaseolus spp.):</i>	
	-- <i>Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek :</i>	
0713.31.10	--- For sowing	A
0713.31.90	--- Other	A
	-- <i>Small red (Adzuki) beans (Phaseolus or Vigna angularis):</i>	
0713.32.10	--- For sowing	A
0713.32.90	--- Other	A
	-- <i>Kidney beans, including white pea beans (Phaseolus vulgaris):</i>	
0713.33.10	--- For sowing	A
0713.33.90	--- Other	A
	-- <i>Other:</i>	
0713.39.10	--- For sowing	A
0713.39.90	--- Other	A
	- <i>Lentils:</i>	
0713.40.10	-- For sowing	A
0713.40.90	-- Other	A
	- <i>Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var minor):</i>	
0713.50.10	-- For sowing	A
0713.50.90	-- Other	A
	- <i>Other:</i>	
0713.90.10	-- For sowing	A
0713.90.90	-- Other	A
	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.	
	- <i>Manioc (cassava):</i>	
0714.10.10	-- Sliced or in form of pellets	A
0714.10.90	-- Other	A
0714.20.00	- Sweet potatoes	A
	- <i>Other:</i>	
0714.90.10	-- Sago pith	A
0714.90.90	-- Other	A
	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
	- <i>Coconuts:</i>	
0801.11.00	-- Desiccated	A
0801.19.00	-- Other	A
	- <i>Brazil nuts:</i>	
0801.21.00	-- In shell	A
0801.22.00	-- Shelled	A
	- <i>Cashew nuts:</i>	
0801.31.00	-- In shell	A
0801.32.00	-- Shelled	A
	Other nuts, fresh or dried, whether or not shelled or peeled.	
	- <i>Almonds:</i>	
0802.11.00	-- In shell	A
0802.12.00	-- Shelled	A
	- <i>Hazelnuts or filberts (Corylus spp.):</i>	

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0802.21.00	- - In shell	A
0802.22.00	- - Shelled	A
	- <i>Walnuts:</i>	
0802.31.00	- - In shell	A
0802.32.00	- - Shelled	A
0802.40.00	- Chestnuts (<i>Castanea</i> spp.)	A
0802.50.00	- Pistachios	A
	- <i>Other:</i>	
0802.90.10	- - Areca nuts (betel nuts)	A
0802.90.90	- - Other	A
0803.00.00	Bananas, including plantains, fresh or dried. Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	A
0804.10.00	- Dates	A
0804.20.00	- Figs	A
0804.30.00	- Pineapples	A
0804.40.00	- Avocados	A
0804.50.00	- Guavas, mangoes and mangosteens	A
	Citrus fruit, fresh or dried.	
0805.10.00	- Oranges	A
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	A
0805.40.00	- Grapefruit	A
0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	A
0805.90.00	- Other	A
	Grapes, fresh or dried.	
0806.10.00	- Fresh	A
0806.20.00	- Dried	A
	Melons (including watermelons) and papaws (papayas), fresh.	
	- <i>Melons (including watermelons):</i>	
0807.11.00	- - Watermelons	A
0807.19.00	- - Other	A
0807.20.00	- Papaws (papayas)	A
	Apples, pears and quinces, fresh.	
0808.10.00	- Apples	A
0808.20.00	- Pears and quinces	A
	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
0809.10.00	- Apricots	A
0809.20.00	- Cherries	A
0809.30.00	- Peaches, including nectarines	A
0809.40.00	- Plums and sloes	A
	Other fruit, fresh.	
0810.10.00	- Strawberries	A
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	A
0810.30.00	- Black, white or red currants and gooseberries	A
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	A
0810.50.00	- Kiwifruit	A
0810.60.00	- Durians	A
	- <i>Other:</i>	
0810.90.10	- - Longans	A
0810.90.20	- - Lychees	A
0810.90.90	- - Other	A

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	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
0811.10.00	- Strawberries		A
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A
0811.90.00	- Other		A
	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0812.10.00	- Cherries		A
0812.90.00	- Other		A
	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter.		
0813.10.00	- Apricots		A
0813.20.00	- Prunes		A
0813.30.00	- Apples		A
0813.40.00	- Other fruit		A
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter		A
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A
	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
	- <i>Coffee, not roasted:</i>		
	- - <i>Not decaffeinated:</i>		
0901.11.10	- - - Arabica WIB or Robusta OIB	11¢/kg	B3
0901.11.90	- - - Other	11¢/kg	B3
	- - <i>Decaffeinated:</i>		
0901.12.10	- - - Arabica WIB or Robusta OIB	11¢/kg	B3
0901.12.90	- - - Other	11¢/kg	B3
	- <i>Coffee, roasted:</i>		
	- - <i>Not decaffeinated:</i>		
0901.21.10	- - - Unground	22¢/kg	B3
0901.21.20	- - - Ground	22¢/kg	B3
	- - <i>Decaffeinated:</i>		
0901.22.10	- - - Unground	22¢/kg	B3
0901.22.20	- - - Ground	22¢/kg	B3
0901.90.00	- Other		A
	Tea, whether or not flavoured.		
	- <i>Green tea (not fermented) in immediate packings of a content not exceeding 3kg:</i>		
0902.10.10	- - Leaf	22¢/kg	B3
0902.10.90	- - Other	22¢/kg	B3
	- <i>Other green tea (not fermented):</i>		
0902.20.10	- - Leaf	22¢/kg	B3
0902.20.90	- - Other	22¢/kg	B3
	- <i>Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:</i>		
0902.30.10	- - Leaf	22¢/kg	B3
0902.30.90	- - Other	22¢/kg	B3
	- <i>Other black tea (fermented) and other partly fermented tea:</i>		
0902.40.10	- - Leaf	22¢/kg	B3
0902.40.90	- - Other	22¢/kg	B3

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0903.00.00	Maté. Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta. - <i>Pepper:</i> - - <i>Neither crushed nor ground:</i>	A
0904.11.10	- - - White	A
0904.11.20	- - - Black	A
0904.11.90	- - - Other - - <i>Crushed or ground:</i>	A
0904.12.10	- - - White	A
0904.12.20	- - - Black	A
0904.12.90	- - - Other - <i>Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:</i>	A
0904.20.10	- - Chillies, dried	A
0904.20.20	- - Chillies, crushed or ground	A
0904.20.90	- - Other	A
0905.00.00	Vanilla. Cinnamon and cinnamon-tree flowers.	A
0906.10.00	- Neither crushed nor ground	A
0906.20.00	- Crushed or ground	A
0907.00.00	Cloves (whole fruit, cloves and stems). Nutmeg, mace and cardamoms.	A
0908.10.00	- Nutmeg	A
0908.20.00	- Mace	A
0908.30.00	- Cardamoms Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. - <i>Seeds of anise or badian:</i>	A
0909.10.10	- - Of anise	A
0909.10.20	- - Of badian	A
0909.20.00	- Seeds of coriander	A
0909.30.00	- Seeds of cumin	A
0909.40.00	- Seeds of caraway	A
0909.50.00	- Seeds of fennel; juniper berries Ginger, saffron turmeric (curcuma), thyme, bay leaves, curry and other spices.	A
0910.10.00	- Ginger	A
0910.20.00	- Saffron	A
0910.30.00	- Turmeric (curcuma)	A
0910.40.00	- Thyme; bay leaves	A
0910.50.00	- Curry - <i>Other spices:</i>	A
0910.91.00	- - Mixtures referred to in Note 1 to this Chapter	A
0910.99.00	- - Other	A
1001.10.00	Wheat and meslin. - Durum wheat - <i>Other:</i> - - <i>For human consumption:</i>	A
1001.90.11	- - - Meslin	A
1001.90.19	- - - Other - - <i>Other:</i>	A
1001.90.91	- - - Meslin	A
1001.90.99	- - - Other	A

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1002.00.00	Rye.	A
1003.00.00	Barley.	A
1004.00.00	Oats.	A
	Maize (corn).	
1005.10.00	- Seed	A
	- <i>Other:</i>	
1005.90.10	-- Popcorn	A
1005.90.90	-- Other	A
	Rice.	
	- <i>Rice in the husk (paddy or rough):</i>	
1006.10.10	-- Suitable for sowing	A
1006.10.90	-- Other	A
	- <i>Husked (brown) rice:</i>	
1006.20.10	-- Thai Hom Mali rice	A
1006.20.90	-- Other	A
	- <i>Semi-milled or wholly milled rice, whether or not polished or glazed:</i>	
	- - <i>Fragrant rice:</i>	
1006.30.11	- - - Whole	A
1006.30.12	- - - Not more than 5% broken	A
1006.30.13	- - - More than 5% but not more than 10% broken	A
1006.30.14	- - - More than 10% but not more than 25% broken	A
1006.30.19	- - - Other	A
1006.30.20	-- Parboiled rice	A
1006.30.30	-- Glutinous rice (pulut)	A
1006.30.40	-- Basmati rice	A
1006.30.50	-- Thai Hom Mali rice	A
	- - <i>Other:</i>	
1006.30.61	- - - Whole	A
1006.30.62	- - - Not more than 5% broken	A
1006.30.63	- - - More than 5% but not more than 10% broken	A
1006.30.64	- - - More than 10% but not more than 25% broken	A
1006.30.69	- - - Other	A
1006.40.00	- Broken	A
1007.00.00	Grain sorghum.	A
	Buckwheat, millet and canary seed; other cereals.	
1008.10.00	- Buckwheat	A
1008.20.00	- Millet	A
1008.30.00	- Canary seed	A
1008.90.00	- Other cereals	A
	Wheat or meslin flour.	
1101.00.10	- Wheat flour	A
1101.00.20	- Meslin flour	A
	Cereal flours other than of wheat or meslin.	
1102.10.00	- Rye flour	A
1102.20.00	- Maize (corn) flour	A
1102.30.00	- Rice flour	A
1102.90.00	- Other	A
	Cereal groats, meal and pellets.	
	- <i>Groats and meal:</i>	
	- - <i>Of wheat:</i>	
1103.11.10	- - - Bulgar	A
1103.11.90	- - - Other	A
1103.13.00	- - Of maize (corn)	A

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	-- <i>Of other cereals:</i>	
1103.19.10	--- Of meslin	A
1103.19.20	--- Of rice	A
1103.19.90	--- Other	A
1103.20.00	- Pellets	A
	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.	
	- <i>Rolled or flaked grains:</i>	
1104.12.00	-- Of oats	A
	-- <i>Of other cereals:</i>	
1104.19.10	--- Of maize (corn)	A
1104.19.90	--- Other	A
	- <i>Other worked grains (for example, hulled, pearled, sliced or kibbled):</i>	
1104.22.00	-- Of oats	A
1104.23.00	-- Of maize (corn)	A
	-- <i>Of other cereals:</i>	
1104.29.10	--- Bulgar	A
1104.29.90	--- Other	A
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	A
	Flour, meal, powder, flakes, granules and pellets of potatoes.	
1105.10.00	- Flour, meal and powder	A
1105.20.00	- Flakes, granules and pellets	A
	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.	
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	A
	- <i>Of sago, roots or tubers of heading 07.14:</i>	
1106.20.10	-- Of manioc (cassava)	A
	-- <i>Of sago:</i>	
1106.20.21	--- Meal of sago	A
1106.20.29	--- Other	A
1106.20.90	-- Other	A
1106.30.00	- Of the products of Chapter 8	A
	Malt, whether or not roasted.	
1107.10.00	- Not roasted	A
1107.20.00	- Roasted	A
	Starches; inulin.	
	- <i>Starches:</i>	
1108.11.00	-- Wheat starch	A
1108.12.00	-- Maize (corn) starch	A
1108.13.00	-- Potato starch	A
1108.14.00	-- Manioc (cassava) starch	A
	-- <i>Other starches:</i>	
1108.19.10	--- Sago starch	A
1108.19.90	--- Other	A
1108.20.00	- Inulin	A
1109.00.00	Wheat gluten, whether or not dried.	A
	Soya beans, whether or not broken.	
1201.00.10	- Suitable for sowing	A
1201.00.90	- Other	A
	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
	- <i>In shell:</i>	
1202.10.10	-- Suitable for sowing	A

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1202.10.90	- - Other	A
1202.20.00	- Shelled, whether or not broken	A
1203.00.00	Copra.	A
1204.00.00	Linseed, whether or not broken.	A
	Rape or colza seeds, whether or not broken.	
1205.10.00	- Low erucic acid rape or colza seeds	A
1205.90.00	- Other	A
1206.00.00	Sunflower seeds, whether or not broken	A
	Other oil seeds and oleaginous fruits, whether or not broken.	
1207.10.00	- Palm nuts and kernels	A
1207.20.00	- Cotton seeds	A
1207.30.00	- Castor oil seeds	A
1207.40.00	- Sesamum seeds	A
1207.50.00	- Mustard seeds	A
1207.60.00	- Safflower seeds	A
	- <i>Other:</i>	
1207.91.00	- - Poppy seeds	A
	- - <i>Other:</i>	
1207.99.10	- - - Kapok seeds	A
1207.99.90	- - - Other	A
	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
1208.10.00	- Of soya beans	A
1208.90.00	- Other	A
	Seeds, fruit and spores, of a kind used for sowing.	
1209.10.00	- Sugar beet seed	A
	- <i>Seeds of forage plants:</i>	
1209.21.00	- - Lucerne (alfalfa) seed	A
1209.22.00	- - Clover (<i>Trifolium</i> spp.) seed	A
1209.23.00	- - Fescue seed	A
1209.24.00	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seed	A
1209.25.00	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	A
1209.26.00	- - Timothy grass seed	A
1209.29.00	- - Other	A
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	A
	- <i>Other:</i>	
1209.91.00	- - Vegetable seeds	A
	- - <i>Other:</i>	
1209.99.10	- - - Rubber seeds, kenaf seeds	A
1209.99.90	- - - Other	A
	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	A
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	A
	Plants and parts of plants(including seeds and fruit), 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.	
	- <i>Liquorice root:</i>	
1211.10.10	- - Cut, crushed or powdered form	A
1211.10.90	- - Other	A
	- <i>Ginseng roots:</i>	
1211.20.10	- - Cut, crushed or powdered form	A
1211.20.90	- - Other	A
	- <i>Coca leaf:</i>	
1211.30.10	- - Cut, crushed or powdered form	A

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1211.30.90	-- Other	A
1211.40.00	- Poppy straw	A
	- <i>Other:</i>	
	- - <i>Of a kind used primarily in pharmacy:</i>	
1211.90.11	--- Cannabis, in cut, crushed or powdered form	A
1211.90.12	--- Cannabis, other form	A
1211.90.13	--- Other, in cut, crushed or powdered form	A
1211.90.19	--- Other	A
	- - <i>Other:</i>	
1211.90.91	--- Pyrethrum, in cut, crushed or powdered form	A
1211.90.92	--- Pyrethrum, other form	A
1211.90.93	--- Cannabis	A
1211.90.94	--- Sandalwood	A
1211.90.95	--- Gaharu wood chips	A
1211.90.99	--- Other	A
	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	
	- <i>Locust beans, including locust bean seeds:</i>	
1212.10.10	-- Seeds	A
1212.10.90	-- Other	A
	- <i>Seaweeds and other algae:</i>	
1212.20.10	-- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes	A
1212.20.20	-- Other, fresh, chilled or dried, unfit for human consumption	A
1212.20.90	-- Other	A
1212.30.00	- Apricot, peach (including nectarine) or plum stones and kernels	A
	- <i>Other:</i>	
1212.91.00	-- Sugar beet	A
	- - <i>Other:</i>	
	- - - <i>Sugar cane:</i>	
1212.99.11	---- For sowing	A
1212.99.19	---- Other	A
1212.99.90	--- Other	A
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	A
	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
1214.10.00	- Lucerne (alfalfa) meal and pellets	A
1214.90.00	- Other	A
	Lac, natural gums, resins, gum-resins and oleoresins (for example balsams).	
1301.10.00	- Lac	A
1301.20.00	- Gum Arabic	A
	- <i>Other:</i>	
1301.90.10	-- Gum benjamin	A
1301.90.20	-- Gum damar	A
1301.90.30	-- Cannabis resin	A
1301.90.90	-- Other	A
	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
	- <i>Vegetable saps and extracts:</i>	

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	-- <i>Opium:</i>	
1302.11.10	--- Pulvis opii	X
1302.11.90	--- Other	X
1302.12.00	-- Of liquorice	A
1302.13.00	-- Of hops	A
1302.14.00	-- Of pyrethrum or of the roots of plants containing rotenone	A
	-- <i>Other:</i>	
1302.19.10	--- Medicinal extracts	A
1302.19.20	--- Extracts and tinctures of cannabis	A
1302.19.90	--- Other	A
1302.20.00	- Pectic substances, pectinates and pectates	A
	- <i>Mucilages and thickeners, whether or not modified, derived from vegetable products:</i>	
1302.31.00	-- Agar-agar	A
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	A
	-- <i>Other:</i>	
1302.39.10	--- Carageenan	A
1302.39.90	--- Other	A
	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	
1401.10.00	- Bamboos	A
1401.20.00	- Rattans	A
1401.90.00	- Other	A
	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.	
1402.00.10	- Kapok	A
1402.00.90	- Other	A
1403.00.00	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.	A
	Vegetable products not elsewhere specified or included.	
	- <i>Raw vegetable materials of a kind used primarily in dyeing or tanning:</i>	
1404.10.10	-- Barks for tanning	A
1404.10.90	-- Other	A
1404.20.00	- Cotton linters	A
	- <i>Other:</i>	
1404.90.10	-- Betel leaves, biri leaves and betel-nut leaves	A
1404.90.90	-- Other	A
1501.00.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	A
	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	
1502.00.10	- Tallow	A
1502.00.90	- Other	A
	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	
1503.00.10	- Lard stearin and oleostearin	A
1503.00.90	- Other	A
	Fats and oils and their fractions, of fish or marine mammals, whether or not refined but not chemically modified.	
	- <i>Fish liver oils and their fractions:</i>	
1504.10.10	-- Fit for human consumption	A
1504.10.90	-- Other	A
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	A

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1504.30.00	- Fats and oils and their fractions, of marine mammals Wool grease and fatty substances derived therefrom (including lanolin).	A
1505.00.10	- Lanolin	A
1505.00.90	- Other	A
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	A
1507.10.00	- Crude oil, whether or not degummed - <i>Other:</i>	A
1507.90.10	- - Refined oil	A
1507.90.20	- - Fractions of unrefined soya-bean oil	A
1507.90.90	- - Other	A
	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
1508.10.00	- Crude oil - <i>Other:</i>	A
1508.90.10	- - Refined oil	A
1508.90.20	- - Fractions of unrefined ground-nut oil	A
1508.90.90	- - Other	A
	Olive oil and its fractions, whether or not refined but not chemically modified. - <i>Virgin:</i>	
1509.10.10	- - In packing of net weight not exceeding 30 kg	A
1509.10.90	- - Other - <i>Other:</i>	A
	- - <i>Refined oil:</i>	
1509.90.11	- - - In packing of net weight not exceeding 30 kg	A
1509.90.19	- - - Other	A
	- - <i>Fractions of unrefined oil:</i>	
1509.90.21	- - - In packing of net weight not exceeding 30 kg	A
1509.90.29	- - - Other - - <i>Other:</i>	A
1509.90.91	- - - In packing of net weight not exceeding 30 kg	A
1509.90.99	- - - Other	A
	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.	
1510.00.10	- Crude oil - <i>Other:</i>	A
1510.00.91	- - Refined oil	A
1510.00.92	- - Fraction of unrefined oil	A
1510.00.99	- - Other	A
	Palm oil and its fractions, whether or not refined but not chemically modified.	
1511.10.00	- Crude oil - <i>Other:</i>	A
1511.90.10	- - Concentrated palm stearin	A
1511.90.90	- - Other	A
	Sunflower-seeds, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. - <i>Sunflower-seed or safflower oil and fractions thereof:</i>	
1512.11.00	- - Crude oil - - <i>Other:</i>	A
1512.19.10	- - - Refined oil	A
1512.19.20	- - - Fraction of unrefined sunflower-seed, safflower oil	A

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1512.19.90	- - - Other	A
	- <i>Cotton-seed oil and its fractions:</i>	
1512.21.00	- - Crude oil, whether or not gossypol has been removed	A
	- - <i>Other:</i>	
1512.29.10	- - - Refined oil	A
1512.29.20	- - - Fraction of unrefined cotton-seed oil	A
1512.29.90	- - - Other	A
	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
	- <i>Coconut (copra) oil and its fractions:</i>	
1513.11.00	- - Crude oil	A
	- - <i>Other:</i>	
1513.19.10	- - - Refined oil	A
1513.19.20	- - - Fraction of unrefined coconut oil	A
1513.19.90	- - - Other	A
	- <i>Palm kernel or babassu oil and fractions thereof:</i>	
1513.21.00	- - Crude oil	A
	- - <i>Other:</i>	
1513.29.10	- - - Refined oil	A
1513.29.20	- - - Fraction of unrefined palm kernel and babassu oil	A
1513.29.90	- - - Other	A
	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
	- <i>Low erucic acid rape or colza oil and its fractions:</i>	
1514.11.00	- - Crude oil	A
	- - <i>Other:</i>	
1514.19.10	- - - Refined oil	A
1514.19.20	- - - Fractions of unrefined oil	A
1514.19.90	- - - Other	A
	- <i>Other:</i>	
	- - <i>Crude oil</i>	
1514.91.10	- - - Rape or colza oil and its fractions	A
1514.91.90	- - - Other	A
	- - <i>Other:</i>	
1514.99.10	- - - Refined oil	A
1514.99.20	- - - Fractions of unrefined oil	A
	- - - <i>Other:</i>	
1514.99.91	- - - - Rape or colza oil and its fractions	A
1514.99.99	- - - - Other	A
	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
	- <i>Linseed oil and its fractions:</i>	
1515.11.00	- - Crude oil	A
1515.19.00	- - Other	A
	- <i>Maize (corn) oil and its fractions:</i>	
1515.21.00	- - Crude oil	A
	- - <i>Other:</i>	
1515.29.10	- - - Fraction of unrefined maize (corn) oil	A
1515.29.90	- - - Other	A
	- <i>Castor oil and its fractions:</i>	
1515.30.10	- - Crude oil	A
1515.30.90	- - Other	A
	- <i>Tung oil and its fractions:</i>	
1515.40.10	- - Crude oil	A
1515.40.20	- - Fraction of unrefined tung oil	A

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1515.40.90	-- Other	A
	- <i>Sesame oil and its fractions:</i>	
1515.50.10	-- Crude oil	A
1515.50.20	-- Fraction of unrefined sesame oil	A
1515.50.90	-- Other	A
	- <i>Other:</i>	
	-- <i>Tengkawang oil:</i>	
1515.90.11	--- Crude oil	A
1515.90.12	--- Fraction of unrefined oil	A
1515.90.19	--- Other	A
	- <i>Other:</i>	
1515.90.91	--- Crude oil	A
1515.90.92	--- Fraction of unrefined oil	A
1515.90.99	--- Other	A
	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.	
	- <i>Animal fats and oils and their fractions:</i>	
1516.10.10	-- In packing of 10 kg net weight or more	A
1516.10.90	-- Other	A
	- <i>Vegetable fats and oils and their fractions:</i>	
	-- <i>Re-esterified fats and oils and their fractions:</i>	
1516.20.11	--- Of soya bean	A
1516.20.12	--- Of palm oil, crude	A
	--- <i>Of palm oil, other than crude:</i>	
1516.20.21	---- In packing of a net weight not exceeding 20kg	A
1516.20.29	---- Other	A
1516.20.30	--- Of coconut	A
	--- <i>Of palm kernel oil:</i>	
1516.20.41	---- Crude	A
1516.20.42	---- Refined, bleached and deodorised (RBD)	A
	--- <i>Of palm kernel olein:</i>	
1516.20.51	---- Crude	A
1516.20.52	---- Refined, bleached and deodorised (RBD)	A
1516.20.61	--- Of illipenut oil	A
1516.20.69	--- Other	A
	- <i>Other:</i>	
1516.20.71	--- Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg	A
1516.20.72	--- Hydrogenated fats in flakes, in packages of a net weight of 10 kg or more	A
1516.20.73	--- Hydrogenated castor oil (opal wax)	A
1516.20.81	--- Of palm kernel stearin, crude	A
1516.20.82	--- Of palm kernel stearin, refined, bleached and deodorised	A
1516.20.83	--- Other hydrogenated refined, bleached and deodorised palm kernel olein or stearin	A
	--- <i>Of palm stearin of iodine value not exceeding 48:</i>	
1516.20.84	---- Crude	A
1516.20.85	---- Refined, bleached and deodorised	A
1516.20.86	---- Other	A
1516.20.99	--- Other	A
	Margarine, edible mixtures or preparations of animal or vegetable fat 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.	
1517.10.00	- Margarine, excluding liquid margarine	A
	- <i>Other:</i>	

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1517.90.10.	-- Imitation ghee	A
1517.90.20	-- Liquid margarine	A
1517.90.30	-- Mould release preparation	A
	-- <i>Imitation lard; shortening:</i>	
1517.90.41	--- Imitation lard of animal origin	A
1517.90.42	--- Imitation lard of vegetable origin	A
1517.90.43	--- Shortening	A
	-- <i>Of mixtures or preparations of vegetable fats or oils or of their fractions:</i>	
1517.90.51	--- Solid mixtures or preparations	A
	--- <i>Liquid mixtures or preparations:</i>	
1517.90.61	---- In which ground-nut oil predominates	A
	---- <i>In which palm oil predominates:</i>	
1517.90.71	----- Crude	A
1517.90.72	----- Other, in packing of net weight not exceeding 20 kg	A
1517.90.79	----- Other	A
1517.90.81	---- In which crude palm kernel oil predominates	A
1517.90.82	---- In which refined, bleached and deoderised (RBD) palm kernel oil predominates	A
1517.90.83	---- In which crude palm kernel olein predominates	A
1517.90.84	---- In which refined, bleached and deoderised (RBD) palm kernel olein predominates	A
1517.90.85	---- In which soya bean oil or coconut oil predominates	A
1517.90.86	---- In which illipenut oil predominates	A
1517.90.89	---- Other	A
1517.90.90	-- Other	A
	Animal or vegetable fats and oils and their fractions, boiled, oxidized, 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 animals or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	
	- <i>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:</i>	
1518.00.11	-- Linoxyn	A
1518.00.12	-- Animal fats and oils	A
1518.00.13	-- Vegetable fats and oils	A
1518.00.19	-- Other	A
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	A
	- <i>Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:</i>	
1518.00.31	-- Of ground-nut oil	A
1518.00.32	-- Of linseed oil	A
1518.00.33	-- Of palm oil, crude	A
1518.00.34	-- Of palm oil, other than crude, in packings of net weight not exceeding 20 kg	A
1518.00.35	-- Of palm oil, other than crude, in packings of net weight exceeding 20 kg	A
1518.00.36	-- Of palm kernel oil, crude	A
1518.00.37	-- Of palm kernel oil, refined, bleached and deodorised (RBD)	A
1518.00.38	-- Of palm kernel olein, crude	A
1518.00.41	-- Of palm kernel olein, refined, bleached and deodorised (RBD)	A
1518.00.42	-- Of castor or sesame oil	A
1518.00.43	-- Of soya bean or cotton seed oil	A
1518.00.44	-- Of illipenut oil	A
1518.00.45	-- Of coconut oil	A

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1518.00.49	- - Other	A
1518.00.60	- Inedible mixtures and preparations of animal fats or oils or fractions thereof and vegetable fats or oils or fractions thereof	A
1518.00.90	- Other	A
	Glycerol, crude; glycerol waters and glycerol lyes.	
1520.00.10	- Crude Glycerol	A
1520.00.90	- Other	A
	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
1521.10.00	- Vegetable waxes	A
	- <i>Other:</i>	
1521.90.10	- - Bee wax and other insect waxes	A
1521.90.20	- - Spermaceti	A
	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	
1522.00.10	- Degras	A
1522.00.90	- Other	A
	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	
	- <i>Sausages:</i>	
1601.00.11	- - Containing pork	A
1601.00.12	- - Containing beef	A
1601.00.13	- - Containing both pork and beef	A
1601.00.19	- - Other	A
1601.00.90	- Other	A
	Other prepared or preserved meat, meat offal or blood.	
1602.10.00	- Homogenised preparations	A
1602.20.00	- Of liver of any animal	A
	- <i>Of poultry of heading 01.05:</i>	
1602.31.00	- - Of turkeys	A
	- - <i>Of fowls of the species Gallus domesticus:</i>	
1602.32.10	- - - Canned chicken curry	A
1602.32.90	- - - Other	A
1602.39.00	- - Other	A
	- <i>Of swine:</i>	
1602.41.00	- - Hams and cuts thereof	A
1602.42.00	- - Shoulders and cuts thereof	A
	- - <i>Other, including mixtures:</i>	
1602.49.10	- - - Luncheon meat	A
1602.49.90	- - - Other	A
	- <i>Of bovine animals:</i>	
1602.50.10	- - Corned beef	A
1602.50.90	- - Other	A
	- <i>Other, including preparations of blood of any animal:</i>	
1602.90.10	- - Canned mutton curry	A
1602.90.90	- - Other	A
	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	
1603.00.10	- Of chicken, with herbs	A
1603.00.20	- Of chicken, without herbs	A
1603.00.30	- Other, with herbs	A
1603.00.90	- Other	A
	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.	
	- <i>Fish, whole or in pieces, but not minced:</i>	
	- - <i>Salmon:</i>	

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1604.11.10	--- In airtight containers	A
1604.11.90	--- Other	A
	-- <i>Herrings</i> :	
1604.12.10	--- In airtight containers	A
1604.12.90	--- Other	A
	-- <i>Sardines, sardinella and brisling or sprats</i> :	
	--- <i>Sardines</i> :	
1604.13.11	---- In airtight containers	A
1604.13.19	---- Other	A
	--- <i>Other</i> :	
1604.13.91	---- In airtight containers	A
1604.13.99	---- Other	A
	-- <i>Tunas, skipjack and bonito (Sarda spp.)</i> :	
1604.14.10	--- In airtight containers	A
1604.14.90	--- Other	A
	-- <i>Mackerel</i> :	
1604.15.10	--- In airtight containers	A
1604.15.90	--- Other	A
	-- <i>Anchovies</i> :	
1604.16.10	--- In airtight containers	A
1604.16.90	--- Other	A
	-- <i>Other</i> :	
1604.19.10	--- In airtight containers	A
1604.19.90	--- Other	A
	- <i>Other prepared or preserved fish</i> :	
1604.20.10	-- Sharks' fins, prepared and ready for use	A
1604.20.20	-- Fish sausages	A
	-- <i>Other</i> :	
1604.20.91	--- In airtight containers	A
1604.20.99	--- Other	A
	- <i>Caviar and caviar substitutes</i> :	
1604.30.10	-- In airtight containers	A
1604.30.90	-- Other	A
	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
1605.10.00	- Crab	A
	- <i>Shrimps and prawns</i> :	
1605.20.10	-- Shrimps paste	A
1605.20.90	-- Other	A
1605.30.00	- Lobster	A
1605.40.00	- Other crustaceans	A
	- <i>Other</i> :	
1605.90.10	-- Abalone	A
1605.90.90	-- Other	A
	Cane or beet sugar and chemically pure sucrose, in solid form.	
	- <i>Raw sugar not containing added flavouring or colouring matter</i> :	
1701.11.00	-- Cane sugar	A
1701.12.00	-- Beet sugar	A
	- <i>Other</i> :	
1701.91.00	-- Containing added flavouring or colouring matter	A
	-- Other:	
	--- <i>Refined sugar</i> :	
1701.99.11	---- White	A
1701.99.19	---- Other	A
1701.99.90	--- Other	A

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	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.		
	- <i>Lactose and lactose syrup:</i>		
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	A	
1702.19.00	- - Other	A	
1702.20.00	- Maple sugar and maple syrup	A	
	- <i>Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:</i>		
1702.30.10	- - Glucose	A	
1702.30.20	- - Glucose syrup	A	
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	A	
1702.50.00	- Chemically pure fructose	A	
	- <i>Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:</i>		
1702.60.10	- - Fructose	A	
1702.60.20	- - Fructose syrup	A	
	- <i>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:</i>		
1702.90.10	- - Maltose	A	
1702.90.20	- - Artificial honey, whether or not mixed with natural honey	A	
1702.90.30	- - Flavoured or coloured sugars (excluding maltose)	A	
1702.90.40	- - Caramel	A	
1702.90.90	- - Other	A	
	Molasses resulting from the extraction or refining of sugar.		
1703.10.00	- Cane molasses	A	
1703.90.00	- Other	A	
	Sugar confectionery (including white chocolate), not containing cocoa.		
1704.10.00	- Chewing gum, whether or not sugar-coated	A	
	- <i>Other:</i>		
1704.90.10	- - Medicated sweets	A	
1704.90.20	- - White chocolate	A	
1704.90.90	- - Other	A	
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	A	
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	A	
	Cocoa paste, whether or not defatted.		
1803.10.00	- Not defatted	A	
1803.20.00	- Wholly or partly defatted	A	
1804.00.00	Cocoa butter, fat and oil.	A	
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	A	
	Chocolate and other food preparations containing cocoa.		
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	A	
	- <i>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:</i>		
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars	A	
1806.20.90	- - Other	A	
	- <i>Other, in blocks, slabs or bars:</i>		
	- - <i>Filled:</i>		
1806.31.10	- - - Chocolate confectionery in blocks, slabs or bars	A	
1806.31.90	- - - Other	A	
	- - <i>Not filled:</i>		
1806.32.10	- - - Chocolate confectionery in blocks, slabs or bars	A	

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1806.32.90	- - - Other	A
	- <i>Other:</i>	
1806.90.10	- - Chocolate confectionery in tablets or pastilles	A
1806.90.20	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa and food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	A
1806.90.30	- - Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; other food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa; preparations of cereals containing 6% but not more than 8% by weight of cocoa	A
1806.90.90	- - Other 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. <i>- Preparations for infant use, put up for retail sale:</i>	A
1901.10.10	- - Of malt extract <i>- - Of goods of headings 04.01 to 04.04:</i>	A
1901.10.21	- - - Medical food	A
1901.10.29	- - - Other	A
1901.10.30	- - Of soya bean powder <i>- - Other:</i>	A
1901.10.91	- - - For lactase deficiency infants	A
1901.10.92	- - - Other medical foods	A
1901.10.93	- - - Other, containing cocoa	A
1901.10.99	- - - Other <i>- Mixes and doughs for the preparation of bakers' wares of heading 19.05:</i>	A
1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	A
1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	A
1901.20.30	- - Other, not containing cocoa	A
1901.20.40	- - Other, containing cocoa <i>- Other:</i>	A
	- - <i>Infant food, not put up for retail sale:</i>	
1901.90.11	- - - Of goods of heading 04.01 to 04.04	A
1901.90.12	- - - For lactase deficient infants	A
1901.90.13	- - - Other medical food	A
1901.90.19	- - - Other	A
1901.90.20	- - Malt extract <i>- - Other, of goods of heading 04.01 to 04.04</i>	A
1901.90.31	- - - Filled milk	A
1901.90.32	- - - Medical food	A
1901.90.33	- - - Other, not containing cocoa	A
1901.90.34	- - - Other, containing cocoa <i>- - Other soya based preparations</i>	A
1901.90.41	- - - In powder form	A
1901.90.49	- - - In other form <i>- - Other:</i>	A
1901.90.51	- - - Medical foods	A
1901.90.52	- - - Other, not containing cocoa	A
1901.90.53	- - - Other, containing cocoa	A
	Pasta, whether or not cooked or stuffed (with meat or other	

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	substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. - <i>Uncooked pasta, not stuffed or otherwise prepared:</i>	
1902.11.00	- - Containing eggs - - <i>Other:</i>	A
1902.19.10	- - - Bean vermicelli (tang hoon)	A
1902.19.20	- - - Rice vermicelli (bee hoon)	A
1902.19.90	- - - Other	A
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared - <i>Other pasta:</i>	A
1902.30.10	- - Instant noodles	A
1902.30.90	- - Other	A
1902.40.00	- Couscous	A
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. Prepared food 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.	A
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products - <i>Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:</i>	A
1904.20.10	- - Mixtures of roasted or unroasted cereal flakes	A
1904.20.90	- - Other	A
1904.30.00	- Bulgur wheat - <i>Other:</i>	A
1904.90.10	- - Rice preparations, including pre-cooked rice	A
1904.90.90	- - Other	A
	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
1905.10.00	- Crispbread	A
1905.20.00	- Gingerbread and the like - <i>Sweet biscuits; waffles and wafers:</i> - - <i>Sweet biscuits:</i>	A
1905.31.10	- - - Not containing cocoa	A
1905.31.20	- - - Containing cocoa - - <i>Waffles and wafers:</i>	A
1905.32.10	- - - Waffles	A
1905.32.20	- - - Wafers	A
1905.40.00	- Rusks, toasted bread and similar toasted products - <i>Other:</i>	A
1905.90.10	- - Unsweetened teething biscuits	A
1905.90.20	- - Other unsweetened biscuits	A
1905.90.30	- - Cakes	A
1905.90.40	- - Pastries	A
1905.90.50	- - Bakery products made without flour	A
1905.90.60	- - Empty cachets of a kind suitable for pharmaceutical use	A
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products	A
1905.90.80	- - Other crisp savoury food products	A
1905.90.90	- - Other	A
	Vegetables, fruit, nuts and other edible parts of plants, prepared or	

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2001.10.00	preserved by vinegar or acetic acid. - Cucumbers and gherkins - <i>Other:</i>	A
2001.90.10	- - Onions	A
2001.90.90	- - Other	A
2002.10.00	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. - Tomatoes, whole or in pieces - <i>Other:</i>	A
2002.90.10	- - Tomato paste	A
2002.90.90	- - Other	A
2003.10.00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. - Mushrooms of the genus <i>Agaricus</i>	A
2003.20.00	- Truffles	A
2003.90.00	- Other	A
2004.10.00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. - Potatoes - <i>Other vegetables and mixtures of vegetables:</i>	A
2004.90.10	- - Infant food	A
2004.90.20	- - Other preparations of sweet corn	A
2004.90.90	- - Other	A
2005.10.00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. - Homogenised vegetables - <i>Potatoes:</i>	A
2005.20.10	- - Chips and sticks	A
2005.20.90	- - Other	A
2005.40.00	- Peas (<i>Pisum sativum</i>) - <i>Beans (Vigna spp., Phaseolus spp.):</i>	A
2005.51.00	- - Beans, shelled	A
2005.59.00	- - Other	A
2005.60.00	- Asparagus	A
2005.70.00	- Olives	A
2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) - <i>Other vegetables and mixtures of vegetables:</i>	A
2005.90.10	- - Smoked garlic	A
2005.90.90	- - Other	A
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) 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.	A
2007.10.00	- Homogenised preparations - <i>Other:</i>	A
2007.91.00	- - Citrus fruit - - <i>Other:</i>	A
2007.99.10	- - - Fruit grains and pastes other than of mango, pineapple or strawberries	A
2007.99.90	- - - Other	A
2008.11.10	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. - <i>Nuts, ground-nuts and other seeds, whether or not mixed together:</i> - - <i>Ground-nuts:</i> - - - Roasted nuts	A

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2008.11.20	--- Peanut butter	A
2008.11.90	--- Other	A
	-- <i>Other, including mixtures:</i>	
2008.19.10	--- Cashew	A
2008.19.90	--- Other	A
2008.20.00	- Pineapples	A
	- <i>Citrus fruit:</i>	
	-- <i>Containing added sugar or other sweetening matter or spirits:</i>	
2008.30.11	--- In airtight containers	A
2008.30.19	--- Other	A
	-- <i>Other:</i>	
2008.30.91	--- In airtight containers	A
2008.30.99	--- Other	A
	- <i>Pears:</i>	
	-- <i>Containing added sugar or other sweetening matter or spirits:</i>	
2008.40.11	--- In airtight containers	A
2008.40.19	--- Other	A
	-- <i>Other:</i>	
2008.40.91	--- In airtight containers	A
2008.40.99	--- Other	A
	- <i>Apricots:</i>	
	-- <i>Containing added sugar or other sweetening matter or spirits:</i>	
2008.50.11	--- In airtight containers	A
2008.50.19	--- Other	A
	-- <i>Other:</i>	
2008.50.91	--- In airtight containers	A
2008.50.99	--- Other	A
	- <i>Cherries:</i>	
	-- <i>Containing added sugar or other sweetening matter or spirits:</i>	
2008.60.11	--- In airtight containers	A
2008.60.19	--- Other	A
	-- <i>Other:</i>	
2008.60.91	--- In airtight containers	A
2008.60.99	--- Other	A
	- <i>Peaches, including nectarines:</i>	
	-- <i>Containing added sugar or other sweetening matter or spirits:</i>	
2008.70.11	--- In airtight containers	A
2008.70.19	--- Other	A
	-- <i>Other:</i>	
2008.70.91	--- In airtight containers	A
2008.70.99	--- Other	A
	- <i>Strawberries:</i>	
	-- <i>Containing added sugar or other sweetening matter or spirits:</i>	
2008.80.11	--- In airtight containers	A
2008.80.19	--- Other	A
	-- <i>Other:</i>	
2008.80.91	--- In airtight containers	A
2008.80.99	--- Other	A
	- <i>Other, including mixtures other than those of subheading 20.08.19:</i>	
2008.91.00	-- Palm hearts	A
	-- <i>Mixtures:</i>	
2008.92.10	--- Of stems, roots and other edible parts of plants	A
	--- <i>Other, containing added sugar or other sweetening matter or spirits:</i>	
2008.92.21	----- In airtight containers	A

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2008.92.29	--- Other		A
	--- Other:		
2008.92.91	--- In airtight containers		A
2008.92.99	--- Other		A
	-- Other:		
2008.99.10	--- Lychees		A
2008.99.20	--- Longans		A
2008.99.30	--- Of stems, roots and other edible parts of plants		A
	--- Other, containing added sugar or other sweetening matter or spirits:		
2008.99.41	--- In airtight containers		A
2008.99.49	--- Other		A
	--- Other:		
2008.99.91	--- In airtight containers		A
2008.99.99	--- Other		A
	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:		
2009.11.00	-- Frozen		A
2009.12.00	-- Not frozen, of a Brix value not exceeding 20		A
2009.19.00	-- Other		A
	- Grapefruit juice:		
2009.21.00	-- Of a Brix value not exceeding 20		A
2009.29.00	-- Other		A
	- Juice of any other single citrus fruit:		
2009.31.00	-- Of a Brix value not exceeding 20		A
2009.39.00	-- Other		A
	- Pineapple juice:		
2009.41.00	-- Of a Brix value not exceeding 20		A
2009.49.00	-- Other		A
2009.50.00	- Tomato juice		A
	- Grape juice (including grape must):		
2009.61.00	-- Of a Brix value not exceeding 20		A
2009.69.00	-- Other		A
	- Apple juice:		
2009.71.00	-- Of a Brix value not exceeding 20		A
2009.79.00	-- Other		A
	- Juice of any other single fruit or vegetable:		
2009.80.10	-- Blackcurrant juice		A
2009.80.90	-- Other		A
2009.90.00	- Mixtures of juices		A
	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:		
	-- Extracts, essences and concentrates:		
2101.11.10	--- Instant coffee	5%	B3
2101.11.90	--- Other	5%	B3
2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	5%	B3
2101.20.00	- 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	5%	B3

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2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	A
	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
	- <i>Active yeasts:</i>	
2102.10.10	-- Bread yeasts	A
2102.10.90	-- Other	A
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	A
2102.30.00	- Prepared baking powders	A
	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
2103.10.00	- Soya sauce	A
2103.20.00	- Tomato ketchup and other tomato sauces	A
2103.30.00	- Mustard flour and meal and prepared mustard	A
	- <i>Other:</i>	
2103.90.10	-- Chilli sauce	A
2103.90.20	-- Mixed condiments and mixed seasonings, including belachan	A
2103.90.30	-- Fish sauce	A
2103.90.90	-- Other	A
	Soups and broths and preparations therefor; homogenised composite food preparations.	
	- <i>Soup and broth and preparations therefor:</i>	
2104.10.10	-- Containing meat	A
2104.10.90	-- Other	A
	- <i>Homogenised composite food preparations:</i>	
2104.20.10	-- Containing meat	A
2104.20.90	-- Other	A
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	A
	Food preparations not elsewhere specified or included.	
2106.10.00	- Protein concentrates and textured protein substances	A
	- <i>Other:</i>	
2106.90.10	-- Dried bean curd and bean curd sticks	A
2106.90.20	-- Flavoured or coloured syrups	A
2106.90.30	-- Non-dairy creamer	A
2106.90.40	-- Autolysed yeast preparations	A
	-- <i>Preparations of a kind used in the manufacture of beverages:</i>	
	--- <i>Non-alcoholic preparations:</i>	
2106.90.51	---- Preparations to be used as raw material in preparing composite concentrates	A
2106.90.52	---- Composite concentrates for simple dilution with water to make beverages	A
2106.90.53	---- Ginseng based products	A
2106.90.54	---- Other mixtures of chemical with foodstuffs or other substances with nutritive value of a kind used for food processing	A
2106.90.59	---- Other	A
	--- <i>Alcoholic preparations:</i>	
	---- <i>Preparations to be used as raw material in preparing composite concentrates:</i>	
2106.90.61	----- Of a kind used for the manufacture of alcoholic beverages, in liquid form	X
2106.90.62	----- Of a kind used for the manufacture of alcoholic beverages, in other form	X
2106.90.63	----- Other	X
	---- <i>Composite concentrates for simple dilution with water to make beverages:</i>	
2106.90.64	----- Of a kind used for the manufacture of alcoholic beverages, in liquid form	X
2106.90.65	----- Of a kind used for the manufacture of alcoholic beverages, in	X

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	other form	
2106.90.66	---- Other	X
2106.90.67	---- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	X
2106.90.69	---- Other	X
	-- <i>Sweetening preparations consisting of artificial sweeteners and foodstuffs:</i>	
2106.90.71	--- Containing saccharin or aspartame as a sweetener	A
2106.90.79	--- Other	A
	-- <i>Flavouring preparations:</i>	
2106.90.81	--- Cheese flavouring powder	A
2106.90.82	--- Other	A
	-- <i>Food supplements:</i>	
2106.90.83	--- Preparations containing vitamins or minerals	A
2106.90.84	--- Medical food	A
2106.90.89	--- Other	A
	-- <i>Other:</i>	
2106.90.91	--- Food Preparations for lactase deficient infants	A
2106.90.92	--- Medical food	A
2106.90.93	--- Other preparations for infant use	A
2106.90.94	--- Ice cream powder	A
2106.90.95	--- Fortificant premixes	A
2106.90.96	--- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	A
2106.90.99	--- Other	A
	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow.	
2201.10.00	- Mineral waters and aerated waters	A
	- <i>Other:</i>	
2201.90.10	-- Ice and snow	A
2201.90.90	-- Other	A
	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.	
	- <i>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</i>	
2202.10.10	-- Sparkling mineral waters and aerated waters, flavoured	A
2202.10.90	-- Other	A
	- <i>Other:</i>	
2202.90.10	-- Flavoured UHT milk drink	A
2202.90.20	-- Soya milk drink	A
2202.90.30	-- Non-aerated beverages ready for immediate consumption without dilution	A
2202.90.90	-- Other	A
	Beer made from malt.	
2203.00.10	- Stout and porter	X
2203.00.90	- Other, including ale	X
	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.10.00	- Sparkling wine	X
	- <i>Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</i>	
	-- <i>In containers holding 2 l or less:</i>	
	--- <i>Wine:</i>	
2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol.	X
2204.21.12	---- Of an alcoholic strength by volume exceeding 15% vol.	X

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	- - - <i>Grape must:</i>	
2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	X
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	X
	- - <i>Other:</i>	
	- - - <i>Wine:</i>	
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	X
2204.29.12	- - - - Of an alcoholic strength by volume exceeding 15% vol	X
	- - - <i>Grape must:</i>	
2204.29.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	X
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	X
	- <i>Other grape must:</i>	
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol.	X
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol.	X
	Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances.	
	- <i>In containers holding 2 l or less:</i>	
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15% vol.	X
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	X
	- <i>Other:</i>	
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15% vol.	X
2205.90.20	- - Of an alcoholic strength by volume exceeding 15%	X
	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.	
2206.00.10	- Cider and perry	X
2206.00.20	- Sake (rice wine)	X
2206.00.30	- Toddy	X
2206.00.40	- Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%	X
2206.00.50	- Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%	X
2206.00.90	- Other, including mead	X
	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	X
	- <i>Ethyl alcohol and other spirits, denatured, of any strength:</i>	
	- - <i>Denatured ethyl alcohol, including methylated spirits:</i>	
2207.20.11	- - - Ethyl alcohol strength by volume of exceeding 99% vol.	A
2207.20.19	- - - Other	A
2207.20.90	- - Other	A
	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
	- <i>Spirits obtained by distilling grape wine or grape marc:</i>	
2208.20.10	- - Brandy of an alcoholic strength by volume not exceeding 46% vol.	X
2208.20.20	- - Brandy of an alcoholic strength by volume exceeding 46% vol.	X
2208.20.30	- - Other, of an alcoholic strength by volume not exceeding 46% vol.	X
2208.20.40	- - Other, of an alcoholic strength by volume exceeding 46% vol.	X
	- <i>Whiskies:</i>	
2208.30.10	- - Of an alcoholic strength by volume not exceeding 46% vol.	X
2208.30.20	- - Of an alcoholic strength by volume exceeding 46% vol.	X
	- <i>Rum and tafia:</i>	
2208.40.10	- - Of an alcoholic strength by volume not exceeding 46% vol.	X
2208.40.20	- - Of an alcoholic strength by volume exceeding 46% vol.	X
	- <i>Gin and Geneva:</i>	

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2208.50.10	- - Of an alcoholic strength by volume not exceeding 46% vol.	X
2208.50.20	- - Of an alcoholic strength by volume exceeding 46% vol.	X
	- <i>Vodka:</i>	
2208.60.10	- - Of an alcoholic strength by volume not exceeding 46% vol.	X
2208.60.20	- - Of an alcoholic strength by volume exceeding 46% vol.	X
	- <i>Liqueurs and cordials:</i>	
2208.70.10	- - Of an alcoholic strength by volume not exceeding 57% vol.	X
2208.70.20	- - Of an alcoholic strength by volume exceeding 57% vol.	X
	- <i>Other:</i>	
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	X
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	X
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol.	X
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol.	X
2208.90.50	- - Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	X
2208.90.60	- - Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	X
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	X
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	X
2208.90.90	- - Other	X
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	A
	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	A
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	A
	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
2302.10.00	- Of maize (corn)	A
2302.20.00	- Of rice	A
2302.30.00	- Of wheat	A
2302.40.00	- Of other cereals	A
2302.50.00	- Of leguminous plants	A
	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.	
	- <i>Residues of starch manufacture and similar residues:</i>	
2303.10.10	- - Of manioc (cassava) or sago	A
2303.10.90	- - Other	A
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	A
2303.30.00	- Brewing or distilling dregs and waste	A
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	A
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	A
	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.	
2306.10.00	- Of cotton seeds	A
2306.20.00	- Of linseed	A
2306.30.00	- Of sunflower seeds	A
	- <i>Of rape or colza seeds</i>	

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2306.41.00	- - Of low erucic acid rape or colza seeds	A
2306.49.00	- - Other	A
2306.50.00	- Of coconut or copra	A
2306.60.00	- Of palm nuts or kernels	A
2306.70.00	- Of maize (corn) germ	A
	- <i>Other:</i>	
2306.90.10	- - Of safflower seed meal	A
2306.90.90	- - Other	A
2307.00.00	Wine lees; argol.	A
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. Preparations of a kind used in animal feeding. - <i>Dog or cat food, put up for retail sale:</i>	A
2309.10.10	- - Containing meat	A
2309.10.90	- - Other	A
	- <i>Other:</i>	
	- - <i>Complete feed:</i>	
2309.90.11	- - - For poultry	A
2309.90.12	- - - For swine	A
2309.90.13	- - - Prawn feed	A
2309.90.19	- - - Other	A
2309.90.20	- - Premixes, feed supplements and feed additives	A
2309.90.30	- - Other, containing meat	A
2309.90.90	- - Other	A
	Unmanufactured tobacco; tobacco refuse. - <i>Tobacco, not stemmed/stripped:</i>	
2401.10.10	- - Virginia type, flue-cured	X
2401.10.20	- - Virginia type, not flue cured	X
2401.10.30	- - Other, flue-cured	X
2401.10.90	- - Other, not flue cured	X
	- <i>Tobacco, partly or wholly stemmed/stripped:</i>	
2401.20.10	- - Virginia type, flue-cured	X
2401.20.20	- - Virginia type, not flue cured	X
2401.20.30	- - Oriental type	X
2401.20.40	- - Burley type	X
2401.20.50	- - Other, flue-cured	X
2401.20.90	- - Other, not flue cured	X
	- <i>Tobacco refuse:</i>	
2401.30.10	- - Tobacco stems	X
2401.30.90	- - Other	X
	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.	
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco - <i>Cigarettes containing tobacco:</i>	X
2402.20.10	- - Beedies	X
2402.20.90	- - Other	X
	- <i>Other:</i>	
2402.90.10	- - Cigars, cheroots and cigarillos of tobacco substitutes	A
2402.90.20	- - Cigarettes of tobacco substitutes	A
	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. - <i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</i> - - <i>Packed for retail sale:</i>	

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2403.10.11	- - - Blended tobacco	X
2403.10.19	- - - Other	X
	- - <i>Other manufactured tobacco for cigarette making:</i>	
2403.10.21	- - - Blended tobacco	X
2403.10.29	- - - Other	X
2403.10.90	- - Other	X
	- <i>Other:</i>	
2403.91.00	- - "Homogenised" or "reconstituted" tobacco	X
	- - <i>Other:</i>	
2403.99.10	- - - Tobacco extracts and essences	A
2403.99.30	- - - Manufactured tobacco substitutes	A
2403.99.40	- - - Snuff	X
2403.99.50	- - - Smokeless tobacco, including chewing and sucking tobacco	X
2403.99.60	- - - Ang Hoon	X
2403.99.90	- - - Other	X
	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.	
2501.00.10	- Table salt	A
	- <i>Rock salt, non processed, solid or aqueous solution:</i>	
2501.00.21	- - Salt containing at least 94.7% of sodium chloride calculated on a dry basis in packages of a net weight of 50 kg or more	A
2501.00.29	- - Other	A
	- <i>Other salt containing at least 96% sodium chloride, in bulk:</i>	
2501.00.31	- - Pure salt	A
2501.00.32	- - Other, in packages of 50 kg or more	A
2501.00.33	- - Other, in packages of less than 50 kg	A
2501.00.90	- Other	A
2502.00.00	Unroasted iron pyrites.	A
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. Natural graphite.	A
2504.10.00	- In powder or in flakes	A
2504.90.00	- Other	A
	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	
2505.10.00	- Silica sands and quartz sands	A
2505.90.00	- Other	A
	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.	
2506.10.00	- Quartz	A
	- <i>Quartzite:</i>	
2506.21.00	- - Crude or roughly trimmed	A
2506.29.00	- - Other	A
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	A
	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
2508.10.00	- Bentonite	A
2508.20.00	- Decolourising earths and fuller's earth	A
2508.30.00	- Fire-clay	A
2508.40.00	- Other clays	A
2508.50.00	- Andalusite, kyanite and sillimanite	A
2508.60.00	- Mullite	A
2508.70.00	- Chamotte or dinas earths	A
2509.00.00	Chalk.	A

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	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. - <i>Unground:</i>	
2510.10.10	- - Apatite	A
2510.10.90	- - Other	A
	- <i>Ground:</i>	
2510.20.10	- - Apatite	A
2510.20.90	- - Other	A
	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	
2511.10.00	- Natural barium sulphate (barytes)	A
2511.20.00	- Natural barium carbonate (witherite)	A
2512.00.00	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.	A
	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. - <i>Pumice stone:</i>	
2513.11.00	- - Crude or in irregular pieces, including crushed pumice ("bimskies")	A
2513.19.00	- - Other	A
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	A
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	A
	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. - <i>Marble and travertine:</i>	
2515.11.00	- - Crude or roughly trimmed	A
	- - <i>Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</i>	
2515.12.10	- - - Blocks	A
2515.12.20	- - - Slabs	A
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	A
	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. - <i>Granite:</i>	
2516.11.00	- - Crude or roughly trimmed	A
	- - <i>Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</i>	
2516.12.10	- - - Blocks	A
2516.12.20	- - - Slabs	A
	- <i>Sandstone:</i>	
2516.21.00	- - Crude or roughly trimmed	A
2516.22.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	A
2516.90.00	- Other monumental or building stone	A
	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.	

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	- <i>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:</i>	
2517.10.10	- - Of granite	A
2517.10.90	- - Other	A
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	A
2517.30.00	- Tarred macadam	A
	- <i>Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:</i>	
2517.41.00	- - Of marble	A
	- - <i>Other:</i>	
2517.49.10	- - - Of granite	A
2517.49.90	- - - Other	A
	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	
2518.10.00	- Dolomite, not calcined or sintered	A
2518.20.00	- Calcined or sintered dolomite	A
2518.30.00	- Dolomite ramming mix	A
	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.	
2519.10.00	- Natural magnesium carbonate (magnesite)	A
2519.90.00	- Other	A
	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	
2520.10.00	- Gypsum; anhydrite	A
	- <i>Plasters:</i>	
2520.20.10	- - Plasters for use in dentistry	A
2520.20.90	- - Other	A
2521.00.00	- Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	A
	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
2522.10.00	- Quicklime	A
2522.20.00	- Slaked lime	A
2522.30.00	- Hydraulic lime	A
	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
	- <i>Cement clinkers:</i>	
2523.10.10	- - For white cement	A
2523.10.90	- - Other	A
	- <i>Portland cement:</i>	
2523.21.00	- - White cement, whether or not artificially coloured	A
	- - <i>Other:</i>	
2523.29.10	- - - Coloured cement	A
2523.29.90	- - - Other	A
2523.30.00	- Aluminous cement	A
2523.90.00	- Other hydraulic cements	A
2524.00.00	Asbestos.	A
	Mica, including splittings; mica waste.	
2525.10.00	- Crude mica and mica rifted into sheets or splittings	A
2525.20.00	- Mica powder	A
2525.30.00	- Mica waste	A

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	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
2526.10.00	- Not crushed, not powdered	A
	- <i>Crushed or powdered:</i>	
2526.20.10	- - Talc powder	A
2526.20.90	- - Other	A
	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 H ₃ BO ₃ calculated on the dry weight.	
2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	A
2528.90.00	- Other	A
	Felspar, leucite, nepheline and nepheline syenite; fluorspar.	
2529.10.00	- Felspar	A
	- <i>Fluorspar:</i>	
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	A
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	A
2529.30.00	- Leucite, nepheline and nepheline syenite	A
	Mineral substances not elsewhere specified or included.	
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	A
	- <i>Kieserite, epsomite (natural magnesium sulphate):</i>	
2530.20.10	- - Kieserite	A
2530.20.20	- - Epsomite	A
	- <i>Other:</i>	
2530.90.10	- - Realgar, orpiment and munshell	A
2530.90.90	- - Other	A
	Iron ores and concentrates, including roasted iron pyrites.	
	- Iron ores and concentrates, other than roasted iron pyrites:	
2601.11.00	- - Non-agglomerated	A
2601.12.00	- - Agglomerated	A
2601.20.00	- Roasted iron pyrites	A
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	A
2603.00.00	Copper ores and concentrates.	A
2604.00.00	Nickel ores and concentrates.	A
2605.00.00	Cobalt ores and concentrates.	A
2606.00.00	Aluminium ores and concentrates	A
2607.00.00	Lead ores and concentrates.	A
2608.00.00	Zinc ores and concentrates.	A
2609.00.00	Tin ores and concentrates.	A
2610.00.00	Chromium ores and concentrates.	A
2611.00.00	Tungsten ores and concentrates.	A
	Uranium or thorium ores and concentrates.	
2612.10.00	- Uranium ores and concentrates	A
2612.20.00	- Thorium ores and concentrates	A
	Molybdenum ores and concentrates.	
2613.10.00	- Roasted	A
2613.90.00	- Other	A
	Titanium ores and concentrates	
2614.00.10	- Ilmenite ores and concentrates	A
2614.00.90	- Other	A
	Niobium, tantalum, vanadium or zirconium ores and concentrates.	
2615.10.00	- Zirconium ores and concentrates	A

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	- Other:	
2615.90.10	- - Niobium	A
2615.90.90	- - Other	A
	Precious metal ores and concentrates.	
2616.10.00	- Silver ores and concentrates	A
2616.90.00	- Other	A
	Other ores and concentrates.	
2617.10.00	- Antimony ores and concentrates	A
2617.90.00	- Other	A
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	A
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	A
	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.	
	- Containing mainly zinc:	
2620.11.00	- - Hard zinc spelter	A
2620.19.00	- - Other	A
	- Containing mainly lead:	
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	A
2620.29.00	- - Other	A
2620.30.00	- Containing mainly copper	A
2620.40.00	- Containing mainly aluminium	A
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	A
	- Other:	
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	A
	- - Other:	
2620.99.10	- - - Containing mainly tin	A
2620.99.90	- - - Other	A
	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	
2621.10.00	- Ash and residues from the incineration of municipal waste	A
2621.90.00	- Other	A
	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
	- Coal, whether or not pulverised, but not agglomerated:	
2701.11.00	- - Anthracite	A
	- - Bituminous coal:	
2701.12.10	- - - Coking coal	A
2701.12.90	- - - Other	A
2701.19.00	- - Other coal	A
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	A
	Lignite, whether or not agglomerated, excluding jet.	
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	A
2702.20.00	- Agglomerated lignite	A
	Peat (including peat litter), whether or not agglomerated.	
2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	A
2703.00.20	- Agglomerated peat	A
	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
2704.00.10	- Coke and semi-coke of coal	A
2704.00.20	- Coke and semi-coke of lignite or of peat	A
2704.00.30	- Retort carbon	A
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	A

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2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. 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 non-aromatic constituents.		A
2707.10.00	- Benzol (benzene)		A
2707.20.00	- Toluol (toluene)		A
2707.30.00	- Xylol (xylenes)		A
	- Naphthalene:		
2707.40.10	- - Used in the manufacture of solvents		A
2707.40.90	- - Other		A
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250oC by the ASTM D 86 method		A
2707.60.00	- Phenols		A
	- Other:		
2707.91.00	- - Creosote oils		A
	- - Other:		
2707.99.10	- - - Aromatic rubber processing oil		A
2707.99.90	- - - Other		A
	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
2708.10.00	- Pitch		A
2708.20.00	- Pitch coke		A
	Petroleum oils and oils obtained from bituminous minerals, crude.		
2709.00.10	- Crude petroleum oil		A
2709.00.20	- Condensate		A
2709.00.90	- Other		A
	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:		
	- - Light oils and preparations:		
2710.11.11	- - - Motor spirit, premium leaded	22¢ / dal	B10
2710.11.12	- - - Motor spirit, premium unleaded	22¢ / dal	B10
2710.11.13	- - - Motor spirit, regular leaded	22¢ / dal	B10
2710.11.14	- - - Motor spirit, regular unleaded	22¢ / dal	B10
2710.11.15	- - - Other motor spirit, leaded	22¢ / dal	B10
2710.11.16	- - - Other motor spirit, unleaded	22¢ / dal	B10
2710.11.17	- - - Aviation spirit	22¢ / dal	B10
2710.11.18	- - - Tetrapropylene		A
2710.11.21	- - - White spirit		A
2710.11.22	- - - Low aromatic solvents containing by weight less than 1% aromatic content		A
2710.11.23	- - - Other solvent spirits		A
2710.11.24	- - - Naphtha, reformat and preparations for preparing spirits		A
2710.11.25	- - - Other light oil	22¢ / dal	B10
2710.11.29	- - - Other		A
	- - Other:		
	- - - Medium oils and preparations:		
2710.19.11	- - - - Lamp kerosene		A
2710.19.12	- - - - Other kerosene, including vaporising oil		A

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2710.19.13	--- Aviation turbine fuel (jet fuel) having a flash point of not less than 23oC		A
2710.19.14	---- Aviation turbine fuel (jet fuel) having a flash point of less than 23oC		A
2710.19.15	---- Normal paraffin		A
2710.19.19	--- Other medium oils and preparations		A
	--- Other:		
2710.19.21	---- Topped crudes		A
2710.19.22	---- Carbon black feedstock oil		A
2710.19.23	---- Lubricating oil basestock	44¢ / dal	B10
2710.19.24	---- Lubricating oils for aircraft engines	44¢ / dal	B10
2710.19.25	---- Other lubricating oil	44¢ / dal	B10
2710.19.26	---- Lubricating greases	11¢/kg	B10
2710.19.27	---- Hydraulic brake fluid		A
2710.19.28	---- Oil for transformer or circuit breakers		A
2710.19.31	---- High speed diesel fuel	22¢ / dal	B10
2710.19.32	---- Other diesel fuel	22¢ / dal	B10
2710.19.33	---- Other fuel oils		A
2710.19.39	---- Other		A
	- Waste oils:		
2710.91.00.	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A
2710.99.00	-- Other		A
	Petroleum gases and other gaseous hydrocarbons.		
	- Liquefied:		
2711.11.00	-- Natural gas		A
2711.12.00	-- Propane		A
2711.13.00	-- Butanes		A
	-- Ethylene, propylene, butylene and butadiene:		
2711.14.10	--- Ethylene		A
2711.14.90	--- Other		A
2711.19.00	-- Other		A
	- In gaseous state:		
2711.21.00	-- Natural gas		A
2711.29.00	-- Other		A
	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		
2712.10.00	- Petroleum jelly		A
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil		A
	- Other:		
2712.90.10	-- Paraffin wax		A
2712.90.90	-- Other		A
	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
	- Petroleum coke:		
2713.11.00	-- Not calcined		A
2713.12.00	-- Calcined		A
2713.20.00	- Petroleum bitumen		A
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals		A
	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
2714.10.00	- Bituminous or oil shale and tar sands		A
2714.90.00	- Other		A
2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen,		A

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2716.00.00	on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). Electrical energy. Fluorine, chlorine, bromine and iodine.	A
2801.10.00	- Chlorine	A
2801.20.00	- Iodine	A
2801.30.00	- Fluorine; bromine	A
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur. Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	A
2803.00.10	- Rubber grade carbon black	A
2803.00.20	- Acetylene black	A
2803.00.30	- Other carbon blacks	A
2803.00.90	- Other	A
	Hydrogen, rare gases and other non-metals.	
2804.10.00	- Hydrogen - Rare gases:	A
2804.21.00	- - Argon	A
2804.29.00	- - Other	A
2804.30.00	- Nitrogen	A
2804.40.00	- Oxygen	A
2804.50.00	- Boron; tellurium - Silicon:	A
2804.61.00	- - Containing by weight not less than 99.99% of silicon	A
2804.69.00	- - Other	A
2804.70.00	- Phosphorus	A
2804.80.00	- Arsenic	A
2804.90.00	- Selenium	A
	Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. - Alkali or alkaline-earth metals:	
2805.11.00	- - Sodium	A
2805.12.00	- - Calcium	A
2805.19.00	- - Other	A
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	A
2805.40.00	- Mercury	A
	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
2806.10.00	- Hydrogen chloride (hydrochloric acid)	A
2806.20.00	- Chlorosulphuric acid	A
	Sulphuric acid; oleum.	
2807.00.10	- Sulphuric acid from copper smelter	A
2807.00.90	- Other	A
2808.00.00	Nitric acid; sulphonitric acids	A
	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
2809.10.00	- Diphosphorous pentaoxide - Phosphoric acid and polyphosphoric acids:	A
2809.20.10	- - Phosphoric acids - - Polyphosphoric acids:	A
2809.20.21	- - - Hypophosphoric acid	A
2809.20.29	- - - Other	A
2810.00.00	Oxide of boron; boric acids. Other inorganic acids and other inorganic oxygen compounds of non-metals. - Other inorganic acids:	A

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2811.10.00	- - Hydrogen fluoride (hydrofluoric acid)	A
	- - Other:	
2811.19.10	- - - Arsenic acid	A
2811.19.90	- - - Other	A
	- Other inorganic oxygen compounds of non-metals:	
2811.21.00	- - Carbon dioxide	A
	- - Silicon dioxide:	
2811.22.10	- - - Silica powder	A
2811.22.90	- - - Other	A
2811.23.00	- - Sulphur dioxide	A
	- - Other:	
2811.29.10	- - - Diarsenic pentaoxide	A
2811.29.90	- - - Other	A
	Halides and halide oxides of non-metals.	
2812.10.00	- Chlorides and chloride oxides	A
2812.90.00	- Other	A
	Sulphides of non-metals; commercial phosphorus trisulphide.	
2813.10.00	- Carbon disulphide	A
2813.90.00	- Other	A
	Ammonia, anhydrous or in aqueous solution.	
2814.10.00	- Anhydrous ammonia	A
2814.20.00	- Ammonia in aqueous solution	A
	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	- Sodium hydroxide (caustic soda):	
2815.11.00	- - Solid	A
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	A
2815.20.00	- Potassium hydroxide (caustic potash)	A
2815.30.00	- Peroxides of sodium or potassium	A
	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
2816.10.00	- Hydroxide and peroxide of magnesium	A
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	A
	Zinc oxide; zinc peroxide.	
2817.00.10	- Zinc oxide	A
2817.00.20	- Zinc peroxide	A
	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
2818.10.00	- Artificial corundum, whether or not chemically defined	A
2818.20.00	- Aluminium oxide, other than artificial corundum	A
2818.30.00	- Aluminium hydroxide	A
	Chromium oxides and hydroxides.	
2819.10.00	- Chromium trioxide	A
2819.90.00	- Other	A
	Manganese oxides.	
2820.10.00	- Manganese dioxides	A
2820.90.00	- Other	A
	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ .	
2821.10.00	- Iron oxides and hydroxides	A
2821.20.00	- Earth colours	A
	Cobalt oxides and hydroxides; commercial cobalt oxides.	
2822.00.10	- Cobalt oxides; commercial cobalt oxides	A
2822.00.20	- Cobalt hydroxides	A
2823.00.00	Titanium oxides.	A
	Lead oxides; red lead and orange lead.	

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2824.10.00	- Lead monoxide (litharge, massicot)	A
2824.20.00	- Red lead and orange lead	A
2824.90.00	- Other	A
	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
	- Hydrazine and hydroxylamine and their inorganic salts:	
2825.10.10	- - Hydrazine	A
2825.10.90	- - Other	A
2825.20.00	- Lithium oxide and hydroxide	A
2825.30.00	- Vanadium oxides and hydroxides	A
2825.40.00	- Nickel oxides and hydroxides	A
2825.50.00	- Copper oxides and hydroxides	A
2825.60.00	- Germanium oxides and zirconium dioxide	A
2825.70.00	- Molybdenum oxides and hydroxides	A
2825.80.00	- Antimony oxide	A
2825.90.00	- Other	A
	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
	- Fluorides:	
2826.11.00	- - Of ammonium or of sodium	A
2826.12.00	- - Of aluminium	A
2826.19.00	- - Other	A
2826.20.00	- Fluorosilicates of sodium or of potassium	A
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	A
2826.90.00	- Other	A
	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
2827.10.00	- Ammonium chloride	A
	- Calcium chloride:	
2827.20.10	- - Commercial grades	A
2827.20.90	- - Other	A
	- Other chlorides:	
2827.31.00	- - Of magnesium	A
2827.32.00	- - Of aluminium	A
2827.33.00	- - Of iron	A
2827.34.00	- - Of cobalt	A
2827.35.00	- - Of nickel	A
2827.36.00	- - Of zinc	A
2827.39.00	- - Other	A
	- Chloride oxides and chloride hydroxides:	
2827.41.00	- - Of copper	A
2827.49.00	- - Other	A
	- Bromides and bromide oxides:	
2827.51.00	- - Bromides of sodium or of potassium	A
2827.59.00	- - Other	A
2827.60.00	- Iodides and iodide oxides	A
	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	A
	- Other:	
2828.90.10	- - Sodium hypochlorite	A
2828.90.90	- - Other	A
	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
	- Chlorates:	
2829.11.00	- - Of sodium	A

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2829.19.00	- - Other	A
2829.90.00	- Other	A
	Sulphides; polysulphides, whether or not chemically defined.	
2830.10.00	- Sodium sulphides	A
2830.20.00	- Zinc sulphide	A
2830.30.00	- Cadmium sulphide	A
2830.90.00	- Other	A
	Dithionites and sulphonylates.	
2831.10.00	- Of sodium	A
2831.90.00	- Other	A
	Sulphites; thiosulphates.	
2832.10.00	- Sodium sulphites	A
2832.20.00	- Other sulphites	A
2832.30.00	- Thiosulphates	A
	Sulphates; alums; peroxosulphates (persulphates).	
	- Sodium sulphates:	
2833.11.00	- - Disodium sulphate	A
2833.19.00	- - Other	A
	- Other sulphates:	
2833.21.00	- - Of magnesium	A
	- - Of aluminium:	
2833.22.10	- - - Commercial grades	A
2833.22.90	- - - Other	A
2833.23.00	- - Of chromium	A
2833.24.00	- - Of nickel	A
2833.25.00	- - Of copper	A
2833.26.00	- - Of zinc	A
2833.27.00	- - Of barium	A
2833.29.00	- - Other	A
2833.30.00	- Alums	A
2833.40.00	- Peroxosulphates (persulphates)	A
	Nitrites; nitrates.	
2834.10.00	- Nitrites	A
	- Nitrates:	
2834.21.00	- - Of potassium	A
2834.29.00	- - Other	A
	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	A
	- Phosphates:	
2835.22.00	- - Of mono- or disodium	A
2835.23.00	- - Of trisodium	A
2835.24.00	- - Of potassium	A
2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	A
2835.26.00	- - Other phosphates of calcium	A
2835.29.00	- - Other	A
	- Polyphosphates:	
2835.31.00	- - Sodium triphosphate (sodium tripolyphosphate)	A
	- - Other:	
2835.39.10	- - - Tetrasodium pyrophosphate	A
2835.39.20	- - - Sodium hexametaphosphates, sodium tetraphosphates	A
2835.39.90	- - - Other	A
	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
2836.10.00	- Commercial ammonium carbonate and other ammonium	A

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	carbonates	
2836.20.00	- Disodium carbonate	A
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	A
2836.40.00	- Potassium carbonates	A
	- Calcium carbonate	
2836.50.10	-- Food of pharmaceutical grade	A
2836.50.90	-- Other	A
2836.60.00	- Barium carbonate	A
2836.70.00	- Lead carbonates	A
	- Other:	
2836.91.00	-- Lithium carbonates	A
2836.92.00	-- Strontium carbonate	A
2836.99.00	-- Other	A
	Cyanides, cyanide oxides and complex cyanides.	
	- Cyanides and cyanide oxides:	
2837.11.00	-- Of sodium	A
2837.19.00	-- Other	A
2837.20.00	- Complex cyanides	A
2838.00.00	Fulminates, cyanates and thiocyanates.	A
	Silicates; commercial alkali metal silicates.	
	- Of sodium:	
2839.11.00	-- Sodium metasilicates	A
	-- Other:	
2839.19.10	--- Sodium silicates	A
2839.19.90	--- Other	A
2839.20.00	- Of potassium	A
2839.90.00	- Other	A
	Borates; peroxoborates (perborates).	
	- Disodium tetraborate (refined borax):	
2840.11.00	-- Anhydrous	A
2840.19.00	-- Other	A
2840.20.00	- Other borates	A
2840.30.00	- Peroxoborates (perborates)	A
	Salts of oxometallic or peroxometallic acids.	
2841.10.00	- Aluminates	A
2841.20.00	- Chromates of zinc or of lead	A
2841.30.00	- Sodium dichromate	A
2841.50.00	- Other chromates and dichromates; peroxochromates	A
	- Manganites, manganates and permanganates:	
2841.61.00	-- Potassium permanganate	A
2841.69.00	-- Other	A
2841.70.00	- Molybdates	A
2841.80.00	- Tungstates (wolframates)	A
2841.90.00	- Other	A
	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	A
	- Other:	
2842.90.10	-- Sodium arsenite	A
2842.90.20	-- Copper and / or chromium salts	A
2842.90.90	-- Other	A
	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	

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2843.10.00	- Colloidal precious metals	A
	- Silver compounds:	
2843.21.00	- - Silver nitrate	A
2843.29.00	- - Other	A
2843.30.00	- Gold compounds	A
	- Other compounds; amalgams:	
2843.90.10	- - Amalgams	A
2843.90.90	- - Other	A
	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds, mixtures and residues containing these products.	
	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:	
2844.10.10	- - Natural uranium and its compounds	A
2844.10.90	- - Other	A
	- 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:	
2844.20.10	- - Uranium and its compounds; plutonium and its compounds	A
2844.20.90	- - Other	A
	- 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:	
2844.30.10	- - Uranium and its compounds; thorium and its compounds	A
2844.30.90	- - Other	A
	- Radioactive elements and isotopes and compounds other than those of subheading 28.44.10, 28.44.20 or 28.44.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:	
	- - Radioactive elements and isotopes and compounds; radioactive residues:	
2844.40.11	- - - Radium and its salts	A
2844.40.19	- - - Other	A
2844.40.90	- - Other	A
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	A
	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
2845.10.00	- Heavy water (deuterium oxide)	A
2845.90.00	- Other	A
	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium, or of mixtures of these metals.	
2846.10.00	- Cerium compounds	A
2846.90.00	- Other	A
	Hydrogen peroxide, whether or not solidified with urea.	
2847.00.10	- Liquid	A
2847.00.90	- Other	A
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	A
	Carbides, whether or not chemically defined.	
2849.10.00	- Of calcium	A
2849.20.00	- Of silicon	A
2849.90.00	- Other	A
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	A
	Other inorganic compounds (including distilled or conductivity water	

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	and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.		
2851.00.10	- Liquid and compressed air	A	
2851.00.90	- Other	A	
	Acyclic hydrocarbons.		
2901.10.00	- Saturated	A	
	- Unsaturated:		
2901.21.00	-- Ethylene	A	
2901.22.00	-- Propene (propylene)	A	
2901.23.00	-- Butene (butylene) and isomers thereof	A	
2901.24.00	-- Buta-1, 3-diene and isoprene	A	
	-- Other:		
2901.29.10	--- Acetylene	A	
2901.29.90	--- Other	A	
	Cyclic hydrocarbons.		
	- Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	-- Cyclohexane	A	
2902.19.00	-- Other	A	
2902.20.00	- Benzene	A	
2902.30.00	- Toluene	A	
	- Xylenes:		
2902.41.00	-- o-Xylenes	A	
2902.42.00	-- m-Xylenes	A	
2902.43.00	-- p-Xylenes	A	
2902.44.00	-- Mixed xylene isomers	A	
2902.50.00	- Styrene	A	
2902.60.00	- Ethylbenzene	A	
2902.70.00	- Cumene	A	
	- Other:		
2902.90.10	-- Dodecylbenzene	A	
2902.90.20	-- Other alkylbenzene	A	
2902.90.90	-- Other	A	
	Halogenated derivatives of hydrocarbons.		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride):		
2903.11.10	--- Methyl chloride used in the manufacture of herbicides	A	
2903.11.90	--- Other	A	
2903.12.00	-- Dichloromethane (methylene chloride)	A	
2903.13.00	-- Chloroform (trichloromethane)	A	
2903.14.00	-- Carbon tetrachloride	A	
2903.15.00	-- 1,2-Dichloroethane (ethylene dichloride)	A	
	-- Other:		
2903.19.10	--- 1,1,1-trichloroethane (methyl chloroform)	A	
2903.19.90	--- Other	A	
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	-- Vinyl chloride (chloroethylene) :		
2903.21.10	--- Vinyl chloride monomer (VCM)	A	
2903.21.90	--- Other	A	
2903.22.00	-- Trichloroethylene	A	
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	A	
2903.29.00	- Other	A	
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		

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2903.30.10	-- Iodoform	A
2903.30.20	-- Methyl bromide	A
2903.30.90	-- Other	A
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.41.00	-- Trichlorofluoromethane	A
2903.42.00	-- Dichlorodifluoromethane	A
2903.43.00	-- Trichlorotrifluoroethanes	A
2903.44.00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	A
	-- Other derivatives perhalogenated only with fluorine and chlorine:	
2903.45.10	--- Chlorotrifluoromethane	A
	--- Derivatives of ethane:	
2903.45.21	---- Pentachlorofluoroethane	A
2903.45.22	---- Tetrachlorodifluoroethane	A
	--- Derivatives of propane:	
2903.45.31	---- Heptachlorofluoropropanes	A
2903.45.32	---- Hexachlorodifluoropropanes	A
2903.45.33	---- Pentachlorotrifluoropropanes	A
2903.45.34	---- Tetrachlorotetrafluoropropanes	A
2903.45.35	---- Trichloropentafluoropropanes	A
2903.45.36	---- Dichlorohexafluoropropanes	A
2903.45.37	---- Chloroheptafluoropropanes	A
2903.45.90	--- Other	A
2903.46.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	A
2903.47.00	-- Other perhalogenated derivatives	A
	-- Other:	
2903.49.10	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	A
2903.49.20	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	A
2903.49.90	--- Other	A
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.51.00	-- 1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	A
2903.59.00	-- Other	A
	- Halogenated derivatives of aromatic hydrocarbons:	
2903.61.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	A
2903.62.00	-- Hexachlorobenzene and DDT (1,1, 1-trichloro-2,2-bis (p-chlorophenyl) ethane)	A
2903.69.00	-- Other	A
	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	A
2904.20.00	- Derivatives containing only nitro or only nitroso groups	A
2904.90.00	- Other	A
	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Saturated monohydric alcohols:	
2905.11.00	-- Methanol (methyl alcohol)	A
2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	A
2905.13.00	-- Butan-1-ol (n-butyl alcohol)	A
2905.14.00	-- Other butanols	A
2905.15.00	-- Pentanol (amyl alcohol) and isomers thereof	A
2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	A
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	A

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	- - Other:	
2905.19.10	- - - Triacontanol	A
2905.19.90	- - - Other	A
	- Unsaturated monohydric alcohols:	
2905.22.00	- - Acyclic terpene alcohols	A
2905.29.00	- - Other	A
	- Diols:	
2905.31.00	- - Ethylene glycol (ethanediol)	A
2905.32.00	- - Propylene glycol (propane-1,2-diol)	A
2905.39.00	- - Other	A
	- Other polyhydric alcohols:	
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	A
2905.42.00	- - Pentaerythritol	A
2905.43.00	- - Mannitol	A
2905.44.00	- - D-glucitol (sorbitol)	A
2905.45.00	- - Glycerol	A
2905.49.00	- - Other	A
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.51.00	- - Ethchlorvynol (INN)	A
2905.59.00	- - Other	A
	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Cyclanic, cyclenic or cycloterpenic:	
2906.11.00	- - Menthol	A
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	A
2906.13.00	- - Sterols and inositols	A
2906.14.00	- - Terpeneols	A
2906.19.00	- - Other	A
	- Aromatic:	
2906.21.00	- - Benzyl alcohol	A
2906.29.00	- - Other	A
	Phenols; phenol-alcohols.	
	- Monophenols:	
2907.11.00	- - Phenol (hydroxybenzene) and its salts	A
2907.12.00	- - Cresols and their salts	A
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	A
2907.14.00	- - Xylenols and their salts	A
2907.15.00	- - Naphthols and their salts	A
2907.19.00	- - Other	A
	- Polyphenols; phenol-alcohols:	
2907.21.00	- - Resorcinol and its salts	A
2907.22.00	- - Hydroquinone (quinol) and its salts	A
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	A
2907.29.00	- - Other	A
	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
2908.10.00	- Derivatives containing only halogen substituents and their salts	A
2908.20.00	- Derivatives containing only sulpho groups, their salts and esters	A
2908.90.00	- Other	A
	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:	

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	- - Diethyl ether:	
2909.11.10	- - - Pharmaceutical grade	A
2909.11.90	- - - Other	A
	- - Other :	
2909.19.10	- - - Methyl tertiary butyl ether	A
2909.19.90	- - - Other	A
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	A
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	A
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	A
2909.42.00	- - Monomethyl ethers of ethylene glycol or of diethylene glycol	A
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	A
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	A
2909.49.00	- - Other	A
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	A
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	A
	- Epoxides, epoxyalcohols, epoxyphenols, and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2910.10.00	- Oxirane (ethylene oxide)	A
2910.20.00	- Methyloxirane (propylene oxide)	A
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	A
2910.90.00	- Other	A
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	A
	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
	- Acyclic aldehydes without other oxygen function:	
2912.11.00	- - Methanal (formaldehyde)	A
2912.12.00	- - Ethanal (acetaldehyde)	A
2912.13.00	- - Butanal (butyraldehyde, normal isomer)	A
2912.19.00	- - Other	A
	- Cyclic aldehydes without other oxygen function:	
2912.21.00	- - Benzaldehyde	A
2912.29.00	- - Other	A
2912.30.00	- Aldehyde-alcohols	A
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	A
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	A
2912.49.00	- - Other	A
2912.50.00	- Cyclic polymers of aldehydes	A
2912.60.00	- Paraformaldehyde	A
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	A
	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic ketones without other oxygen function:	
2914.11.00	- - Acetone	A
2914.12.00	- - Butanone (methyl ethyl ketone)	A
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	A
2914.19.00	- - Other	A

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	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.21.00	-- Camphor	A
2914.22.00	-- Cyclohexanone and methylcyclohexanones	A
2914.23.00	-- Ionones and methylionones	A
2914.29.00	-- Other	A
	- Aromatic ketones without other oxygen function:	
2914.31.00	-- Phenylacetone (phenylpropan-2-one)	A
2914.39.00	-- Other	A
2914.40.00	- Ketone-alcohols and ketone-aldehydes	A
2914.50.00	- Ketone-phenols and ketones with other oxygen function	A
	- Quinones:	
2914.61.00	-- Anthraquinone	A
2914.69.00	-- Other	A
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	A
	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Formic acid, its salts and esters:	
2915.11.00	-- Formic acid	A
2915.12.00	-- Salts of formic acid	A
2915.13.00	-- Esters of formic acid	A
	- Acetic acid and its salts; acetic anhydride:	
2915.21.00	-- Acetic acid	A
2915.22.00	-- Sodium acetate	A
2915.23.00	-- Cobalt acetates	A
2915.24.00	-- Acetic anhydride	A
2915.29.00	-- Other	A
	- Esters of acetic acid:	
2915.31.00	-- Ethyl acetate	A
2915.32.00	-- Vinyl acetate	A
2915.33.00	-- n-Butyl acetate	A
2915.34.00	-- Isobutyl acetate	A
2915.35.00	-- 2-Ethoxyethyl acetate	A
2915.39.00	-- Other	A
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	A
2915.50.00	- Propionic acid, its salts and esters	A
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	A
	- Palmitic acid, stearic acid, their salts and esters:	
2915.70.10	-- Palmitic acid, its salts and esters	A
2915.70.20	-- Stearic acid	A
2915.70.30	-- Salts and esters of stearic acid	A
	- Other:	
2915.90.10	-- Acetyl chloride	A
2915.90.20	-- Lauric acid, myristic acid, their salts and esters	A
2915.90.90	-- Other	A
	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:	
2916.11.00	-- Acrylic acid and its salts	A
2916.12.00	-- Esters of acrylic acid	A
2916.13.00	-- Methacrylic acid and its salts	A
	- Esters of methacrylic acid:	
2916.14.10	-- - Methyl methacrylate	A

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2916.14.90	-- Other	A
2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	A
2916.19.00	-- Other	A
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	A
2916.31.00	-- Benzoic acid, its salts and esters	A
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	A
2916.34.00	-- Phenylacetic acid and its salts	A
2916.35.00	-- Esters of phenylacetic acid	A
	-- Other:	
2916.39.10	--- 2,4-Dichlorophenyl acetic acid and its salts and esters	A
2916.39.90	--- Other	A
	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:	
2917.11.00	-- Oxalic acid, its salts and esters	A
	-- Adipic acid, its salts and esters:	
2917.12.10	--- Dioctyl adipate (DOA)	A
2917.12.90	--- Other	A
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	A
2917.14.00	-- Maleic anhydride	A
2917.19.00	-- Other	A
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	A
2917.31.00	-- Dibutyl orthophthalates	A
2917.32.00	-- Dioctyl orthophthalates	A
2917.33.00	-- Dinonyl or didecyl orthophthalates	A
2917.34.00	-- Other esters of orthophthalic acid	A
2917.35.00	-- Phthalic anhydride	A
2917.36.00	-- Terephthalic acid and its salts	A
2917.37.00	-- Dimethyl terephthalate	A
	-- Other:	
2917.39.10	--- Trioctyltrimellitate (TOTM)	A
2917.39.20	--- Other phthalic plasticizers and esters of phthalic anhydride	A
2917.39.90	--- Other	A
	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:	
2918.11.00	-- Lactic acid, its salts and esters	A
2918.12.00	-- Tartaric acid	A
2918.13.00	-- Salts and esters of tartaric acid	A
2918.14.00	-- Citric acid	A
	-- Salts and esters of citric acid :	
2918.15.10	--- Calcium citrate	A
2918.15.90	--- Other	A
2918.16.00	-- Gluconic acid, its salts and esters	A
2918.19.00	-- Other	A
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their	

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	derivatives:	
2918.21.00	- - Salicylic acid and its salts	A
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	A
2918.23.00	- - Other esters of salicylic acid and their salts	A
	- - Other:	
2918.29.10	- - - Alkyl sulphonate ester of phenol	A
2918.29.90	- - - Other	A
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	A
2918.90.00	- Other	A
2919.00.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	A
2920.10.00	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	A
	- Other:	
2920.90.10	- - Dimethyl Sulphate (DMS)	A
2920.90.90	- - Other	A
	Amine-function compounds.	
	- Acyclic monoamines and their derivatives; salts thereof:	
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	A
2921.12.00	- - Dimethylamine and its salts	A
2921.19.00	- - Other	A
	- Acyclic polyamines and their derivatives; salts thereof:	
2921.21.00	- - Ethylenediamine and its salts	A
2921.22.00	- - Hexamethylenediamine and its salts	A
2921.29.00	- - Other	A
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	A
	- Aromatic monoamines and their derivatives; salts thereof:	
2921.41.00	- - Aniline and its salts	A
2921.42.00	- - Aniline derivatives and their salts	A
2921.43.00	- - Toluidines and their derivatives; salts thereof	A
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	A
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	A
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fenpropion (INN), lisdextroamphetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof.	A
2921.49.00	- - Other	A
	- Aromatic polyamines and their derivatives; salts thereof:	
2921.51.00	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	A
2921.59.00	- - Other	A
	Oxygen-function amino-compounds.	
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.11.00	- - Monoethanolamine and its salts	A
2922.12.00	- - Diethanolamine and its salts	A
2922.13.00	- - Triethanolamine and its salts	A
2922.14.00	- - Dextropropoxyphene (INN) and its salts	A
	- - Other :	
2922.19.10	- - - Ethambutol and its salts, esters and other derivatives suitable for the production of antituberculosis preparations	A
2922.19.20	- - - D-2-Amino-Normal-Butyl-Alcohol	A

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2922.19.90	- - - Other	A
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	
2922.21.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	A
2922.22.00	- - Anisidines, dianisidines, phenetidines, and their salts	A
2922.29.00	- - Other	A
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922.31.00	- - Amfepramone (INN), methadone (INN) and normrthadone (INN); salts thereof	A
2922.39.00	- - Other	A
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.41.00	- - Lysine and its esters; salts thereof	A
	- - Glutamic acid and its salts:	
2922.42.10	- - - Glutamic acid	A
2922.42.20	- - - Monosodium glutamate	A
2922.42.90	- - - Other salts	A
2922.43.00	- - Anthranilic acid and its salts	A
2922.44.00	- - Tilidine (INN) and its salts	A
	- - Other:	
2922.49.10	- - - Mefenamic acid and its salts	A
2922.49.90	- - - Other	A
	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:	
2922.50.10	- - p-Aminosalicylic acid and its salts, ester and other derivatives	A
2922.50.90	- - Other	A
	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	
2923.10.00	- Choline and its salts	A
	- Lecithins and other phosphoaminolipids:	
2923.20.10	- - Lecithins, whether or not chemically defined	A
2923.20.90	- - Other	A
2923.90.00	- Other	A
	Carboxyamide-function compounds; amide-function compounds of carbonic acid.	
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.11.00	- - Meprobamate (INN)	A
	- - Other:	
2924.19.10	- - - Monocrotophos	A
2924.19.90	- - - Other	A
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
	- - Ureines and their derivatives; salts thereof:	
2924.21.10	- - - 4-Ethoxyphenylurea (dulcin)	A
2924.21.20	- - - Diuron and monuron	A
2924.21.90	- - - Other	A
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetyl anthranilic acid) and its salts	A
2924.24.00	- - Ethinamate (INN)	A
	- - Other:	
2924.29.10	- - - Aspartame	A
2924.29.20	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	A
2924.29.90	- - - Other	A
	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	

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	- Imides and their derivatives; salts thereof:	
2925.11.00	- - Saccharin and its salts	A
2925.12.00	- - Glutethimide (INN)	A
2925.19.00	- - Other	A
	- Imines and their derivatives; salts thereof:	
2925.20.10	- - Metformin, phenformin and cimetidine; its salts and derivatives	A
2925.20.20	- - Ethylene imine, propylene imine	A
2925.20.90	- - Other	A
	Nitrile-function compounds.	
2926.10.00	- Acrylonitrile	A
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	A
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	A
2926.90.00	- Other	A
	Diazo-, azo- or azoxy-compounds.	
2927.00.10	- Azodicarbonamide	A
2927.00.90	- Other	A
	Organic derivatives of hydrazine or of hydroxylamine:	
2928.00.10	- Linuron	A
2928.00.90	- Other	A
	Compounds with other nitrogen function.	
2929.10.00	- Isocyanates	A
	- Other:	
2929.90.11	- - Sodium Cyclamate	A
2929.90.19	- - Other Cyclamate	A
2929.90.90	- - Other	A
	Organo-sulphur compounds.	
2930.10.00	- Dithiocarbonates (xanthates)	A
2930.20.00	- Thiocarbamates and dithiocarbamates	A
2930.30.00	- Thiuram mono-, di-, or tetrasulphides	A
2930.40.00	- Methionine	A
2930.90.00	- Other	A
	Other organo-inorganic compounds.	
2931.00.10	- Tetraethyl lead	A
2931.00.20	- N-(Phosphonomethyl)glycine and salts thereof	A
2931.00.30	- Ethephone	A
2931.00.90	- Other	A
	Heterocyclic compounds with oxygen hetero-atom(s) only.	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.11.00	- - Tetrahydrofuran	A
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	A
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	A
2932.19.00	- - Other	A
	- Lactones:	
2932.21.00	- - Coumarin, methylcoumarins and ethylcoumarins	A
2932.29.00	- - Other lactones	A
	- Other:	
2932.91.00	- - Isosafrole	A
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	A
2932.93.00	- - Piperonal	A
2932.94.00	- - Safrole	A
2932.95.00	- - Tetrahydrocannabinols (all isomers)	A
	- - Other:	
2932.99.10	- - - Carbofuran	A

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2932.99.90	<ul style="list-style-type: none"> - - - Other Heterocyclic compounds with nitrogen hetero-atom only. - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: - - Phenazone (antipyrin) and its derivatives : 	A
2933.11.10	<ul style="list-style-type: none"> - - - Dipyrone (antalgin) 	A
2933.11.90	<ul style="list-style-type: none"> - - - Other 	A
2933.19.00	<ul style="list-style-type: none"> - - Other - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: - - Hydantoin and its derivatives - - Other: 	A
2933.29.10	<ul style="list-style-type: none"> - - - Cimetidine 	A
2933.29.90	<ul style="list-style-type: none"> - - - Other - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: - - Pyridine and its salts - - Piperidine and its salts 	A
2933.31.00		A
2933.32.00		A
2933.33.00	<ul style="list-style-type: none"> - - 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. - - Other: 	A
2933.39.10	<ul style="list-style-type: none"> - - - Chlorpheniramine and isoniazid 	A
2933.39.20	<ul style="list-style-type: none"> - - - Isonicotinic acid hydrazide, and its salts, esters and derivatives of pharmaceutical grade 	A
2933.39.90	<ul style="list-style-type: none"> - - - Other - Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: - - Levorphanol (INN) and its salts 	A
2933.41.00		A
2933.49.00	<ul style="list-style-type: none"> - - Other - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: - - Malonylurea (barbituric acid) and its salts 	A
2933.52.00		A
2933.53.00	<ul style="list-style-type: none"> - - Allobarbitol (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN) and vinylbital (INN); salts thereof - - Other derivatives of malonylurea (barbituric acid); salts thereof 	A
2933.54.00		A
2933.55.00	<ul style="list-style-type: none"> - - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof - - Other: 	A
2933.59.10	<ul style="list-style-type: none"> - - - Diazinon 	A
2933.59.90	<ul style="list-style-type: none"> - - - Other - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: - - Melamine 	A
2933.61.00		A
2933.69.00	<ul style="list-style-type: none"> - - Other - Lactams: - - 6-Hexanelactam (epsilon-caprolactam) - - Clobazam (INN) and methypylon (INN) - - Other lactams - Other: 	A
2933.71.00		A
2933.72.00		A
2933.79.00		A
2933.91.00	<ul style="list-style-type: none"> - - 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 	A

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	(INN), loemetazepam (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	
	- - Other:	
2933.99.10	- - - Mebendazole and parbendazole	A
2933.99.90	- - - Other	A
	Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds.	
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	A
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	A
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	A
	- Other:	
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	A
	- - Other:	
2934.99.10	- - - Nucleic acid and its salts	A
2934.99.20	- - - Sultones; sultams; diltiazem	A
2934.99.30	- - - 6-Amino Penicillanic Acid	A
2934.99.90	- - - Other	A
2935.00.00	Sulphonamides.	A
	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
2936.10.00	- Provitamins, unmixed	A
	- Vitamins and their derivatives, unmixed:	
2936.21.00	- - Vitamins A and their derivatives	A
2936.22.00	- - Vitamin B1 and its derivatives	A
2936.23.00	- - Vitamin B2 and its derivatives	A
2936.24.00	- - D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	A
2936.25.00	- - Vitamin B6 and its derivatives	A
2936.26.00	- - Vitamin B12 and its derivatives	A
2936.27.00	- - Vitamin C and its derivatives	A
2936.28.00	- - Vitamin E and its derivatives	A
2936.29.00	- - Other vitamins and their derivatives	A
2936.90.00	- Other, including natural concentrates	A
	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:	
2937.11.00	- - Somatotropin, its derivatives and structural analogues	A
2937.12.00	- - Insulin and its salts	A
2937.19.00	- - Other	A
	- Steroidal hormones, their derivatives and structural analogues:	
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	A
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	A
2937.23.00	- - Oestrogens and progestogens	A
2937.29.00	- - Other	A
	- Catecholamine hormones, their derivatives and structural	

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	analogues:	
2937.31.00	- - Epinephrine	A
2937.39.00	- - Other	A
2937.40.00	- Amino-acid derivatives	A
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	A
2937.90.00	- Other	A
	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
2938.10.00	- Rutoside (rutin) and its derivatives	A
2938.90.00	- Other	A
	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	- Alkaloids of opium and their derivatives; salts thereof:	
2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	A
2939.19.00	- - Other	A
	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.21.00	- - Quinine and its salts	A
2939.29.00	- - Other	A
2939.30.00	- Caffeine and its salts	A
	- Ephedrine and its salts:	
2939.41.00	- - Ephedrine and its salts	A
2939.42.00	- - Pseudoephedrine (INN) and its salts	A
2939.43.00	- - Cathine (INN) and its salts	A
2939.49.00	- - Other	A
	- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof :	
2939.51.00	- - Fenetylline (INN) and its salts	A
2939.59.00	- - Other	A
	- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61.00	- - Ergometrine (INN) and its salts	A
2939.62.00	- - Ergotamine (INN) and its salts	A
2939.63.00	- - Lysergic acid and its salts	A
2939.69.00	- - Other	A
	- Other:	
	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:	
2939.91.10	- - - Cocaine and its derivatives	A
2939.91.90	- - - Other	A
	- - Other:	
2939.99.10	- - - Nicotine sulphate	A
2939.99.90	- - - Other	A
2940.00.00	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.	A
	Antibiotics.	
	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:	
	- - Amoxicillins and its salts:	
2941.10.11	- - - Non-sterile	A
2941.10.19	- - - Other	A
2941.10.20	- - Ampicillin and its salts	A
2941.10.90	- - Other	A
2941.20.00	- Streptomycins and their derivatives; salts thereof	A

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2941.30.00	- Tetracyclines and their derivatives; salts thereof	A
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	A
2941.50.00	- Erythromycin and its derivatives; salts thereof	A
2941.90.00	- Other	A
2942.00.00	Other organic compounds.	A
	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.	
3001.10.00	- Glands and other organs, dried, whether or not powdered	A
3001.20.00	- Extracts of glands or other organs or of their secretions	A
3001.90.00	- Other	A
	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:	
3002.10.10	-- Plasma protein solution	A
3002.10.20	-- Antisera and modified immunological products whether or not obtained by means of biotechnological processes	A
3002.10.90	-- Other	A
	- Vaccines for human medicine:	
3002.20.10	-- Tetanus toxoid	A
3002.20.20	-- Pertussis, measles, meningitis A/C, and polio vaccine	A
3002.20.90	-- Other	A
3002.30.00	- Vaccines for veterinary medicine	A
3002.90.00	- Other	A
	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.	
	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3003.10.10	-- Containing amoxicillin (INN) or its salts	A
3003.10.20	-- Containing ampicillin (INN) or its salts	A
3003.10.90	-- Other	A
3003.20.00	- Containing other antibiotics	A
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.31.00	-- Containing insulin	A
3003.39.00	-- Other	A
	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:	
3003.40.10	-- Antimalarial	A
3003.40.90	-- Other	A
	- Other:	
3003.90.10	-- Containing vitamins	A
3003.90.20	-- Containing analgesics or antipyretics, whether or not containing antihistamines	A
3003.90.30	-- Other preparations for the treatment of coughs and colds, whether or not containing antihistamines	A
3003.90.40	-- Antimalarial	A
3003.90.90	-- Other	A
	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	

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	form of transdermal administration system) or in forms or packings for retail sale.		
	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
	-- Containing penicillins or derivatives thereof:		
3004.10.11	--- Containing penicillin G or its salts (excluding penicillin G benzathin)	A	
3004.10.12	--- Containing phenoxymethyl penicillin or its salts	A	
3004.10.13	--- Containing ampicillin or its salts, for taking orally	A	
3004.10.14	--- Containing amoxycillin or its salts, for taking orally	A	
3004.10.19	--- Other	A	
	-- Containing streptomycins or their derivatives:		
3004.10.21	--- Ointment	A	
3004.10.29	--- Other	A	
	- Containing other antibiotics:		
	-- Containing tetracyclins or derivatives thereof:		
3004.20.11	--- For taking orally	A	
3004.20.12	--- Ointment	A	
3004.20.19	--- Other	A	
	-- Containing chloramphenicols or derivatives thereof:		
3004.20.21	--- For taking orally	A	
3004.20.22	--- Ointment	A	
3004.20.29	--- Other	A	
	-- Containing erythromycin or derivatives thereof:		
3004.20.31	--- For taking orally	A	
3004.20.32	--- Ointment	A	
3004.20.39	--- Other	A	
	-- Containing gentamycines, lincomycins or derivatives thereof:		
3004.20.41	--- Containing gentamycines or derivatives thereof, for injection	A	
3004.20.42	--- Containing lincomycins or derivatives thereof, for taking orally	A	
3004.20.43	--- Ointments	A	
3004.20.49	--- Other	A	
	-- Containing sulfamethoxazols and derivatives thereof:		
3004.20.51	--- For taking orally	A	
3004.20.52	--- Ointments	A	
3004.20.59	--- Other	A	
3004.20.60	-- Containing isoniazide, pyrazinamide or derivatives thereof, for taking orally	A	
3004.20.90	-- Other	A	
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
3004.31.00	-- Containing insulin	A	
	-- Containing corticosteroid hormones, their derivatives and structural analogues:		
3004.32.10	--- Containing hydrocortisone sodium succinate	A	
3004.32.20	--- Containing dexamethasone or its derivatives	A	
3004.32.30	--- Containing fluocinolone acetonide	A	
3004.32.90	--- Other	A	
	-- Other:		
3004.39.10	--- Containing adrenaline	A	
3004.39.90	--- Other	A	
	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
3004.40.10	-- Containing morphine or its derivatives, for injection	A	
3004.40.20	-- Containing quinine hydrochloride or dihydrochloride, for injection	A	
3004.40.30	-- Containing quinine sulphate or bisulphate, for taking orally	A	
3004.40.40	-- Containing quinine or its salts and anti-malaria substances, other	A	

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	than goods of subheadings 3004.10 to 3004.30	
3004.40.50	-- Containing papaverine or berberine	A
3004.40.60	-- Containing theophylline	A
3004.40.70	-- Containing atropin sulphate	A
3004.40.90	-- Other	A
	- Other medicaments containing vitamins or other products of heading 29.36:	
3004.50.10	-- Syrups and drops of vitamins, of a kind suitable for children	A
3004.50.20	-- Containing vitamins A, other than goods of subheading 3004.50.10 and 3004.50.79	A
3004.50.30	-- Containing vitamins B1 or B2 or B6 or B12, other than goods of subheadings 3004.50.10, 3004.50.71 and 3004.50.79	A
3004.50.40	-- Containing vitamins C, other than goods of subheadings 3004.50.10 and 3004.50.79	A
3004.50.50	-- Containing vitamins PP, other than goods of subheadings 3004.50.10 and 3004.50.79	A
3004.50.60	-- Containing other vitamins, other than goods of subheadings 3004.50.10 and 3004.50.79	A
	-- Containing other complex vitamins:	
3004.50.71	--- Containing B complex vitamins	A
3004.50.79	--- Other	A
3004.50.90	-- Other	A
	- Other:	
3004.90.10	-- Specialised medicines for cancer, AIDS or other intractable diseases	A
	-- Infusion fluids; nutritional or electrolytic solutions for intravenous administration:	
3004.90.21	--- Sodium chloride solution	A
3004.90.22	--- 5% glucose solution	A
3004.90.23	--- 30% glucose solution	A
3004.90.29	--- Other	A
3004.90.30	-- Antiseptics	A
	-- Anaesthetics:	
3004.90.41	--- Containing procaine hydrochloride	A
3004.90.49	--- Other	A
	-- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds whether or not containing antihistamines:	
3004.90.51	--- Containing acetylsalicylic acid, paracetamol or dipyrone (INN)	A
3004.90.52	--- Containing chlorpheniramine maleate	A
3004.90.53	--- Containing diclofenac	A
3004.90.54	--- Analgesic balm oil, solid or liquid	A
3004.90.59	--- Other	A
	-- Antimalarials:	
3004.90.61	--- Containing artemisinin, artesunate or chloroquine (INN)	A
3004.90.62	--- Containing primaquine	A
3004.90.69	--- Other	A
	-- Anthelmintic:	
3004.90.71	--- Containing piperazine or mebendazole (INN)	A
3004.90.72	--- Containing dichlorophen (INN)	A
3004.90.79	--- Other	A
3004.90.80	-- Transdermal therapeutic systems (TTS) patches for cancer or heart diseases	A
	-- Other:	
3004.90.91	--- Containing sulpiride (INN), cimetidine (INN), ranitidine (INN), aluminium hydroxide or magnesium hydroxide or oresol	A
3004.90.92	--- Containing piroxicam (INN) or ibuprofen (INN)	A
3004.90.93	--- Containing phenobarbital, diazepam, chlorpromazine	A
3004.90.94	--- Containing salbutamol (INN)	A

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3004.90.95	- - - Closed sterile water for inhalation, pharmaceutical grade	A
3004.90.96	- - - Containing o-methoxyphenyl glyceryl ether (Guaifenesin)	A
3004.90.97	- - - Nose-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	A
3004.90.98	- - - Sorbitol	A
3004.90.99	- - - Other	A
	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.	
	- Adhesive dressings and other articles having an adhesive layer:	
3005.10.10	- - Covered or impregnated with pharmaceutical substances	A
3005.10.90	- - Other	A
	- Other:	
3005.90.10	- - Bandages	A
3005.90.20	- - Gauze	A
3005.90.30	- - Gamgee	A
3005.90.90	- - Other	A
	Pharmaceutical goods specified in Note 4 to this Chapter.	
3006.10.00	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	A
3006.20.00	- Blood-grouping reagents	A
	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:	
3006.30.10	- - Barium sulfate (for taking orally)	A
3006.30.20	- - Reagents of microbial origin for veterinary biological diagnosis	A
3006.30.30	- - Other microbial diagnostic reagents	A
3006.30.90	- - Other	A
	- Dental cements and other dental fillings; bone reconstruction cements:	
3006.40.10	- - Dental cements and other dental fillings	A
3006.40.20	- - Bone reconstruction cements	A
3006.50.00	- First-aid boxes and kits	A
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	A
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	A
3006.80.00	- Waste pharmaceuticals	A
	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.	
	- <i>Of solely vegetable origin:</i>	
3101.00.11	- - Supplement fertilizers in liquid form, not chemically treated	A
3101.00.19	- - Other	A
	- <i>Other:</i>	
3101.00.91	- - Supplement fertilizers in liquid form, not chemically treated	A
3101.00.99	- - Other	A
	Mineral or chemical fertilisers, nitrogenous.	
3102.10.00	- Urea, whether or not in aqueous solution	A
	- <i>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:</i>	
3102.21.00	- - Ammonium sulphate	A
3102.29.00	- - Other	A
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	A
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other	A

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	inorganic non-fertilising substances	
3102.50.00	- Sodium nitrate	A
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	A
3102.70.00	- Calcium cyanamide	A
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	A
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings Mineral or chemical fertilisers, phosphatic.	A
3103.10.00	- Superphosphates	A
3103.20.00	- Basic slag	A
	- <i>Other:</i>	
3103.90.10	- - Calcined phosphatic fertiliser	A
3103.90.90	- - Other	A
	Mineral or chemical fertilisers, potassic.	
3104.10.00	- Carnallite, sylvite and other crude natural potassium salts	A
3104.20.00	- Potassium chloride	A
3104.30.00	- Potassium sulphate	A
3104.90.00	- Other	A
	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	A
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	A
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	A
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	A
	- <i>Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:</i>	
3105.51.00	- - Containing nitrates and phosphates	A
3105.59.00	- - Other	A
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	A
3105.90.00	- Other	A
	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
3201.10.00	- Quebracho extract	A
3201.20.00	- Wattle extract	A
	- <i>Other:</i>	
3201.90.10	- - Gambier	A
3201.90.90	- - Other	A
	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
3202.10.00	- Synthetic organic tanning substances	A
3202.90.00	- Other	A
	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.	
3203.00.10	- Suitable for use in food or drink	A
3203.00.20	- Not suitable for use in food or drink	A
	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.	

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	- <i>Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:</i>	
	- - <i>Disperse dyes and preparations based thereon:</i>	
3204.11.10	- - - Crude	A
3204.11.90	- - - Other	A
3204.12.00	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	A
3204.13.00	- - Basic dyes and preparations based thereon	A
3204.14.00	- - Direct dyes and preparations based thereon	A
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	A
3204.16.00	- - Reactive dyes and preparations based thereon	A
	- - <i>Pigments and preparations based thereon:</i>	
3204.17.10	- - - Pasty pigment preparation in aqueous medium	A
3204.17.20	- - - Synthetic organic pigment in powder form	A
3204.17.90	- - - Other	A
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 32.04.11 to 32.04.19	A
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	A
3204.90.00	- Other	A
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	A
	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.	
	- <i>Pigments and preparations based on titanium dioxide:</i>	
	- - <i>Containing 80% or more by weight of titanium dioxide calculated on the dry matter:</i>	
3206.11.10	- - - Pigment	A
3206.11.20	- - - Preparations of inorganic pigments	A
3206.11.90	- - - Other	A
	- - <i>Other:</i>	
3206.19.10	- - - Pigment	A
3206.19.20	- - - Preparations of inorganic pigments	A
3206.19.90	- - - Other	A
	- <i>Pigments and preparations based on chromium compounds:</i>	
3206.20.10	- - Chrome yellow, chrome green, molybdate orange, or red base on chromium compounds; preparations of inorganic pigments	A
3206.20.90	- - Other	A
	- <i>Pigments and preparations based on cadmium compounds:</i>	
3206.30.10	- - Preparations of inorganic pigments	A
3206.30.90	- - Other	A
	- <i>Other colouring matter and other preparations:</i>	
	- - <i>Ultramarine and preparations based thereon:</i>	
3206.41.10	- - - Preparations of inorganic pigments	A
3206.41.90	- - - Other	A
	- - <i>Lithopone and other pigments and preparations based on zinc sulphide:</i>	
3206.42.10	- - - Preparations of inorganic pigments	A
3206.42.90	- - - Other	A
	- - <i>Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides):</i>	
3206.43.10	- - - Preparations of inorganic pigments	A
3206.43.90	- - - Other	A
	- - <i>Other:</i>	
3206.49.10	- - - Preparations of inorganic pigments	A
3206.49.90	- - - Other	A

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3206.50.10	- <i>Inorganic products of a kind used as luminophores:</i>	
	- - Preparations of inorganic pigments	A
3206.50.90	- - Other	A
	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	A
	- <i>Vitrifiable enamels and glazes, engobes (slips) and similar preparations:</i>	
3207.20.10	- - Enamel frits	A
3207.20.90	- - Other	A
3207.30.00	- Liquid lustres and similar preparations	A
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	A
	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.	
	- <i>Based on polyesters:</i>	
	- - <i>Varnishes (including lacquers), exceeding 100°C heat-resistance:</i>	
3208.10.11	- - - For dental use	A
3208.10.19	- - - Other	A
	- - <i>Varnishes (including lacquers), not exceeding 100°C heat-resistance:</i>	
3208.10.21	- - - For dental use	A
3208.10.29	- - - Other	A
3208.10.30	- - Enamels	A
3208.10.40	- - Anti-fouling and anti-corrosive paints for ships' hulls	A
3208.10.50	- - Undercoats and priming paints	A
	- - <i>Other paints:</i>	
3208.10.61	- - - Containing insecticide derivatives	A
3208.10.69	- - - Other	A
3208.10.90	- - Other	A
	- <i>Based on acrylic or vinyl polymers:</i>	
	- - <i>Varnishes (including lacquers), exceeding 100°C heat-resistance:</i>	
3208.20.11	- - - For dental use	A
3208.20.19	- - - Other	A
	- - <i>Varnishes (including lacquers), not exceeding 100°C heat-resistance:</i>	
3208.20.21	- - - For dental use	A
3208.20.29	- - - Other	A
3208.20.30	- - Enamels	A
3208.20.40	- - Anti-fouling and anti-corrosive paints for ships' hulls	A
3208.20.50	- - Undercoats and priming paints	A
	- - <i>Other paints:</i>	
3208.20.61	- - - Containing insecticide derivatives	A
3208.20.69	- - - Other	A
3208.20.90	- - Other	A
	- Other:	
	- - <i>Varnishes (including lacquers), exceeding 100°C heat-resistant:</i>	
3208.90.11	- - - For dental use	A
3208.90.19	- - - Other	A
	- - <i>Varnishes (including lacquers), not exceeding 100°C heat-resistant:</i>	
3208.90.21	- - - For dental use	A
3208.90.29	- - - Other	A

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3208.90.30	-- Enamel	A
3208.90.40	-- Anti-fouling or anti-corrosive paints for ships' hulls	A
3208.90.50	-- Undercoats and priming paints	A
	-- <i>Other paints:</i>	
3208.90.61	--- Containing insecticide derivatives	A
3208.90.69	--- Other	A
3208.90.90	-- Other	A
	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	- <i>Based on acrylic or vinyl polymers:</i>	
3209.10.10	-- Varnishes (including lacquers), exceeding 100°C heat-resistance	A
3209.10.20	-- Varnishes (including lacquers), not exceeding 100°C heat-resistance	A
3209.10.30	-- Enamel	A
3209.10.40	-- Leather paints	A
3209.10.50	-- Anti-fouling or anti-corrosive paints for ships' hulls	A
3209.10.60	-- Undercoats and priming paints	A
	-- <i>Other paints:</i>	
3209.10.71	--- Containing insecticide derivatives	A
3209.10.79	--- Other	A
3209.10.90	-- Other	A
	- <i>Other:</i>	
3209.90.10	-- Varnishes (including lacquers), exceeding 100°C heat-resistance	A
3209.90.20	-- Varnishes (including lacquers), not exceeding 100°C heat-resistance	A
3209.90.30	-- Enamels	A
3209.90.40	-- Leather paint	A
3209.90.50	-- Anti-fouling or anti-corrosive paints for ships' hulls	A
3209.90.60	-- Undercoats and priming paints	A
	-- <i>Other paints:</i>	
3209.90.71	--- Containing insecticide derivatives	A
3209.90.79	--- Other	A
3209.90.90	-- Other	A
	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	
	- <i>Varnishes (including lacquers):</i>	
3210.00.11	-- Exceeding 100°C heat-resistance	A
3210.00.19	-- Other	A
3210.00.20	- Distempers	A
3210.00.30	- Prepared water pigments of a kind used for finishing leather	A
3210.00.40	- Enamels	A
3210.00.50	- Polyurethane tar coating	A
3210.00.60	- Anti-fouling or anti-corrosive paints for ships' hulls	A
3210.00.70	- Undercoats and priming paints	A
	-- <i>Other paints:</i>	
3210.00.81	--- Containing insecticide derivatives	A
3210.00.89	--- Other	A
3210.00.90	- Other	A
3211.00.00	Prepared driers.	A
	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
3212.10.00	- Stamping foils	A
	- <i>Other:</i>	

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	-- <i>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):</i>	
3212.90.11	--- Aluminium paste	A
3212.90.12	--- Other, for leather	A
3212.90.19	--- Other	A
	-- <i>Dyes or other colouring matter in forms or packings for retail sale:</i>	
3212.90.21	--- Suitable for use in food or drink	A
3212.90.29	--- Other	A
3212.90.90	-- Other	A
	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213.10.00	- Colours in sets	A
3213.90.00	- Other	A
	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.	
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	A
3214.90.00	- Other	A
	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
	- <i>Printing ink:</i>	
	-- <i>Black:</i>	
3215.11.10	--- UV curable inks	A
3215.11.90	--- Other	A
3215.19.00	-- Other	A
	- <i>Other:</i>	
3215.90.10	-- Carbon mass for one time carbon paper	A
3215.90.20	-- Drawing ink	A
3215.90.30	-- Writing ink	A
3215.90.40	-- Marking ink	A
3215.90.50	-- Inks for duplicating machines	A
3215.90.90	-- Other	A
	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, or 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.	
	- <i>Essential oils of citrus fruit:</i>	
	-- <i>Of bergamot:</i>	
3301.11.10	--- Pharmaceutical grade	A
3301.11.90	--- Other	A
	-- <i>Of orange:</i>	
3301.12.10	--- Pharmaceutical grade	A
3301.12.90	--- Other	A
	-- <i>Of lemon:</i>	
3301.13.10	--- Pharmaceutical grade	A
3301.13.90	--- Other	A
	-- <i>Of lime:</i>	
3301.14.10	--- Pharmaceutical grade	A
3301.14.90	--- Other	A
	-- <i>Other:</i>	
3301.19.10	--- Pharmaceutical grade	A
3301.19.90	--- Other	A
	- <i>Essential oils other than those of citrus fruit:</i>	

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	-- <i>Of geranium:</i>		
3301.21.10	--- Pharmaceutical grade		A
3301.21.90	--- Other		A
	-- <i>Of jasmin:</i>		
3301.22.10	--- Pharmaceutical grade		A
3301.22.90	--- Other		A
	-- <i>Of lavender or of lavandin:</i>		
3301.23.10	--- Pharmaceutical grade		A
3301.23.90	--- Other		A
3301.24.00	-- Of peppermint (<i>mentha piperita</i>)		A
	-- <i>Of other mints:</i>		
3301.25.10	--- Pharmaceutical grade		A
3301.25.90	--- Other		A
	-- <i>Of vetiver:</i>		
3301.26.10	--- Pharmaceutical grade		A
3301.26.90	--- Other		A
	-- <i>Other:</i>		
	--- Pharmaceutical grade:		
3301.29.11	---- Of lemon grass of citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose		A
3301.29.12	---- Of sandalwood		A
3301.29.19	---- Other		A
	--- <i>Other:</i>		
3301.29.91	---- Of lemon grass of citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose		A
3301.29.92	---- Of sandalwood		A
3301.29.99	---- Other		A
3301.30.00	- Resinoids		A
	- <i>Other:</i>		
3301.90.10	-- Aqueous distillates and solutions of essential oils suitable for medicinal use		A
3301.90.90	-- Other		A
	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.		
	- <i>Of a kind used in the food or drink industries:</i>		
3302.10.10	-- Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form		X
3302.10.20	-- Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms		X
3302.10.90	-- Other		A
3302.90.00	- Other		A
3303.00.00	Perfumes and toilet waters.	5%	B3
	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		
3304.10.00	- Lip make-up preparations	5%	B3
3304.20.00	- Eye make-up preparations	5%	B3
3304.30.00	- Manicure or pedicure preparations	5%	B3
	- <i>Other:</i>		
3304.91.00	-- Powders, whether or not compressed	5%	B3
	-- <i>Other:</i>		
3304.99.10	--- Face and skin creams and lotions	5%	B3
3304.99.20	--- Anti-acne creams	5%	B3
3304.99.90	--- Other	5%	B3

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	Preparations for use on the hair.		
	- <i>Shampoos:</i>		
3305.10.10	- - Anti-mycosis shampoos	5%	B3
3305.10.90	- - Other	5%	B3
3305.20.00	- Preparations for permanent waving or straightening	30%	B3
3305.30.00	- Hair lacquers	30%	B3
	- <i>Other:</i>		
3305.90.10	- - Brilliantines and other hair oils	30%	B3
3305.90.90	- - Other	30%	B3
	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.		
	- <i>Dentifrices:</i>		
3306.10.10	- - Prophylactic pastes and powders		A
3306.10.90	- - Other		A
3306.20.00	- Yarn used to clean between the teeth (dental floss)		A
3306.90.00	- Other		A
	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.		
3307.10.00	- Pre-shave, shaving or after-shave preparations	5%	B3
3307.20.00	- Personal deodorants and antiperspirants	5%	B3
3307.30.00	- Perfumed bath salts and other bath preparations	5%	B3
	- <i>Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:</i>		
	- - <i>"Agarbatti" and other odoriferous preparations which operate by burning:</i>		
3307.41.10	- - - Scented joss sticks		A
3307.41.90	- - - Other		A
	- - <i>Other:</i>		
3307.49.10	- - - Room perfuming preparations	5%	B3
3307.49.90	- - - Other		A
	- <i>Other:</i>		
3307.90.10	- - Animal toilet preparations; other perfumery or cosmetics, including depilatories	5%	B3
3307.90.20	- - Contact lens solution		A
3307.90.30	- - Papers and tissues, impregnated or coated with perfume or cosmetics		A
3307.90.90	- - Other		A
	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.		
	- <i>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:</i>		
	- - <i>For toilet use, (including medicated products):</i>		
3401.11.10	- - - Medicated products	5%	B3
3401.11.20	- - - Bath soap	5%	B3
3401.11.30	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent		A
3401.11.90	- - - Other	5%	B3
	- - <i>Other:</i>		

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3401.19.10	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent		A
3401.19.90	- - - Other	5%	B3
	- <i>Soap in other forms:</i>		
3401.20.10	- - For flotation de-inking of recycled paper	5%	B3
3401.20.20	- - Soap chips	5%	B3
3401.20.90	- - Other	5%	B3
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	5%	B3
	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.		
	- <i>Organic surface-active agents, whether or not put up for retail sale:</i>		
	- - <i>Anionic:</i>		
3402.11.10	- - - Sulphated fatty alcohols		A
3402.11.20	- - - Wetting agents used in the manufacture of herbicide		A
3402.11.90	- - - Other		A
	- - <i>Cationic:</i>		
3402.12.10	- - - Wetting agents used in the manufacture of herbicide		A
3402.12.90	- - - Other		A
3402.13.00	- - Non-ionic		A
3402.19.00	- - Other		A
	- <i>Preparations put up for retail sale:</i>		
	- - <i>In liquid form:</i>		
3402.20.11	- - - Anionic surface active preparations	5%	B3
3402.20.12	- - - Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	5%	B3
3402.20.13	- - - Other surface active preparations	5%	B3
3402.20.19	- - - Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	5%	B3
	- - <i>Other:</i>		
3402.20.91	- - - Anionic surface active preparations	5%	B3
3402.20.92	- - - Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	5%	B3
3402.20.93	- - - Other surface active preparations	5%	B3
3402.20.99	- - - Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	5%	B3
	- <i>Other:</i>		
	- - <i>In liquid form:</i>		
3402.90.11	- - - Anionic surface active preparations	5%	B3
3402.90.12	- - - Anionic washing preparations, including bleaching, cleansing and degreasing preparations	5%	B3
3402.90.13	- - - Other surface active preparations	5%	B3
3402.90.19	- - - Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	5%	B3
	- - <i>Other:</i>		
3402.90.91	- - - Anionic surface active preparations	5%	B3
3402.90.92	- - - Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	5%	B3
3402.90.93	- - - Other surface active preparations	5%	B3
3402.90.99	- - - Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations	5%	B3
	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 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		

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	obtained from bituminous minerals.		
	- <i>Containing petroleum oils or oils obtained from bituminous minerals:</i>		
	- - <i>Preparations for the treatment of textile materials, leather, furskins or other materials:</i>		
	- - - <i>Liquid:</i>		
3403.11.11	- - - - Lubricating oil preparation	44¢ / dal	B10
3403.11.12	- - - - Preparations containing silicone oil	44¢ / dal	B10
3403.11.19	- - - - Other	44¢ / dal	B10
3403.11.90	- - - Other	11¢/kg	B10
	- - <i>Other:</i>		
	- - - <i>Liquid:</i>		
3403.19.11	- - - - Oil for aircraft engines	44¢ / dal	B10
3403.19.12	- - - - Preparations containing silicone oil	44¢ / dal	B10
3403.19.19	- - - - Other	44¢ / dal	B3
3403.19.90	- - - Other	11¢/kg	B10
	- <i>Other:</i>		
	- - <i>Preparations for the treatment of textile materials, leather, furskins or other materials:</i>		
	- - - <i>Liquid:</i>		
3403.91.11	- - - - Preparations containing silicone oil	44¢ / dal	B10
3403.91.19	- - - - Other	44¢ / dal	B10
3403.91.90	- - - Other	11¢/kg	B10
	- - <i>Other:</i>		
	- - - <i>Liquid:</i>		
3403.99.11	- - - - Oil for aircraft engines	44¢ / dal	B10
3403.99.12	- - - - Preparations containing silicone oil	44¢ / dal	B10
3403.99.19	- - - - Other	44¢ / dal	B10
3403.99.90	- - - Other	11¢/kg	B10
	Artificial waxes and prepared waxes.		
3404.10.00	- Of chemically modified lignite		A
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)		A
3404.90.00	- Other		A
	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.		
3405.10.00	- Polishes, creams and similar preparations for footwear or leather		A
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		A
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes		A
	- <i>Scouring pastes and powders and other scouring preparations:</i>		
	- - <i>Scouring pastes and powders:</i>		
3405.40.11	- - - Abrasive lapping and abrasive honing, in the form of flour	5%	B3
3405.40.19	- - - Other	5%	B3
3405.40.90	- - Other		A
	- <i>Other:</i>		
3405.90.10	- - Metal polishers		A
3405.90.90	- - Other		A
3406.00.00	Candles, tapers, and the like.		A
	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or "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).		
3407.00.10	- Modelling pastes, including those put up for children's amusement		A

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3407.00.20	- Preparations known as "dental wax" or "dental impression compounds" , put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	A
3407.00.90	- Other Casein, caseinates and other casein derivatives; casein glues.	A
3501.10.00	- Casein	A
3501.90.00	- Other 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. <i>- Egg albumin:</i>	A
3502.11.00	- - Dried	A
3502.19.00	- - Other	A
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	A
3502.90.00	- Other 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.	A
3503.00.10	- Glues	A
3503.00.20	- Gelatin in powder form with bloating level of A-250 or B-230 or more	A
3503.00.90	- Other Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	A
3504.00.10	- Protein substances from soyabean	A
3504.00.90	- Other Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches. <i>- Dextrins and other modified starches:</i>	A
3505.10.10	- - Dextrins and soluble or roasted starches	A
3505.10.90	- - Other	A
3505.20.00	- Glues 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 1kg.	A
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg <i>- Other:</i>	A
3506.91.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	A
3506.99.00	- - Other Enzymes; prepared enzymes not elsewhere specified or included.	A
3507.10.00	- Rennet and concentrates thereof	A
3507.90.00	- Other	A
3601.00.00	Propellant powders.	A
3602.00.00	Prepared explosives, other than propellant powders. Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	A
3603.00.10	- Semi-fuses; elemented caps; signal tubes	A
3603.00.90	- Other Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. <i>- Fireworks:</i>	A
3604.10.10	- - Firecrackers	X
3604.10.90	- - Other <i>- Other:</i>	X

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3604.90.10	- - Distress signal equipment		A
3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys		A
3604.90.90	- - Other		A
	Matches, other than pyrotechnic articles of heading 36.04.		
3605.00.10	- In packings of less than 25 matches	50cents/100 container	B3
3605.00.20	- In packings of 25 or more but less than 50 matches	\$1.00/100 container	B3
3605.00.30	- In packings of 50 or more but less than 100 matches	\$2.00/100 container	B3
3605.00.40	- In packings of 100 or more matches	\$1.00/5,000 matches	B3
	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³		A
	- <i>Other:</i>		
3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and other similar prepared fuels		A
3606.90.20	- - Lighter flints		A
3606.90.30	- - Other ferro-cerium and other pyrophoric alloys in all forms		A
3606.90.40	- - Resin torches, firelighters and the like		A
3606.90.90	- - Other		A
	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.		
3701.10.00	- For X-ray		A
3701.20.00	- Instant print film	5%	B3
	- <i>Other plates and film, with any side exceeding 255 mm:</i>		
3701.30.10	- - Specially manufactured for printing industry	5%	B5
3701.30.90	- - Other	5%	B3
	- <i>Other:</i>		
	- - <i>For colour photography (polychrome):</i>		
3701.91.10	- - - Specially manufactured for printing industry	5%	B5
3701.91.90	- - - Other	5%	B3
	- - <i>Other:</i>		
3701.99.10	- - - Specially manufactured for printing industry	5%	B5
3701.99.90	- - - Other	5%	B5
	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
3702.10.00	- For X-ray		A
	- <i>Instant print film:</i>		
3702.20.10	- - In bands of 16 mm or more in width and 120 m or more in length	5%	B5
3702.20.90	- - Other	5%	B5
	- <i>Other film, without perforations, of a width not exceeding 105 mm:</i>		
	- - <i>For colour photography (polychrome):</i>		
3702.31.10	- - - In bands of 16 mm up to 105 mm in width and 120 m or more in length	5%	B5
3702.31.90	- - - Other	5%	B3
	- - <i>Other, with silver halide emulsion:</i>		
3702.32.10	- - - Specially prepared for medical service	5%	B5
3702.32.20	- - - Specially manufactured for printing industry	5%	B5
3702.32.30	- - - Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length	5%	B5
3702.32.90	- - - Other	5%	B5
	- - <i>Other:</i>		
3702.39.10	- - - Specially prepared for medical service	5%	B5

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3702.39.20	--- Specially manufactured for printing industry	5%	B5
3702.39.30	--- Infra red transparent film	5%	B5
3702.39.40	--- Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length	5%	B5
3702.39.90	--- Other	5%	B3
	- <i>Other film, without perforations, of a width exceeding 105 mm:</i>		
	- - <i>Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):</i>		
3702.41.10	--- Specially prepared for medical service	5%	B5
3702.41.20	--- Specially manufactured for printing industry	5%	B5
3702.41.90	--- Other	5%	B5
	- - <i>Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:</i>		
3702.42.10	--- Specially prepared for medical service	5%	B5
3702.42.20	--- Specially manufactured for printing industry	5%	B5
3702.42.30	--- Infra red transparent film	5%	B5
3702.42.90	--- Other	5%	B5
	- - <i>Of a width exceeding 610 mm and of a length not exceeding 200 m:</i>		
3702.43.10	--- Specially prepared for medical service	5%	B5
3702.43.20	--- Specially manufactured for printing industry	5%	B5
3702.43.30	--- Infra red transparent film	5%	B5
3702.43.40	--- Other, of a length of 120 m or more	5%	B5
3702.43.90	--- Other	5%	B5
	- - <i>Of a width exceeding 105 mm and but not exceeding 610 mm:</i>		
3702.44.10	--- Specially prepared for medical service	5%	B5
3702.44.20	--- Specially manufactured for printing industry	5%	B5
3702.44.30	--- Infra red transparent film	5%	B5
3702.44.40	--- Other, of a length of 120 m or more	5%	B5
3702.44.90	--- Other	5%	B5
	- <i>Other film, for colour photography (polychrome):</i>		
	- - <i>Of a width not exceeding 16 mm and of a length not exceeding 14 m:</i>		
3702.51.10	--- Specially prepared for medical service	5%	B5
3702.51.20	--- For cinematography	5%	B5
3702.51.30	--- Specially manufactured for printing industry	5%	B5
3702.51.90	--- Other	5%	B5
	- - <i>Of a width not exceeding 16 mm and of a length exceeding 14 m:</i>		
3702.52.10	--- Specially prepared for medical service	5%	B5
3702.52.20	--- For cinematography	5%	B5
3702.52.30	--- Specially manufactured for printing industry	5%	B5
3702.52.40	--- Other, of a length of 120 m or more	5%	B5
3702.52.90	--- Other	5%	B5
	- - <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30m, for slides:</i>		
3702.53.10	--- Specially prepared for medical service	5%	B5
3702.53.20	--- For cinematography	5%	B5
3702.53.30	--- Specially manufactured for printing industry	5%	B5
3702.53.90	--- Other	5%	B5
	- - <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:</i>		
3702.54.10	--- Specially prepared for medical service	5%	B5
3702.54.20	--- For cinematography	5%	B5
3702.54.30	--- Specially manufactured for printing industry	5%	B5
3702.54.90	--- Other	5%	B5
	- - <i>Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:</i>		

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3702.55.10	--- Specially prepared for medical service	5%	B5
3702.55.20	--- For cinematography	5%	B5
3702.55.30	--- Specially manufactured for printing industry	5%	B5
3702.55.40	--- Other, of a length of 120 m or more	5%	B5
3702.55.90	--- Other	5%	B5
	<i>-- Of a width exceeding 35 mm:</i>		
3702.56.10	--- Specially prepared for medical service	5%	B5
3702.56.20	--- For cinematography	5%	B5
3702.56.30	--- Specially manufactured for printing industry	5%	B5
3702.56.40	--- Other, of a length of 120 m or more	5%	B5
3702.56.90	--- Other	5%	B5
	<i>- Other:</i>		
	<i>-- Of a width not exceeding 16 mm:</i>		
3702.91.10	--- Specially prepared for medical service	5%	B5
3702.91.20	--- For cinematography	5%	B5
3702.91.30	--- Specially manufactured for printing industry	5%	B5
3702.91.40	--- Infra red transparent film	5%	B5
3702.91.90	--- Other	5%	B5
	<i>-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:</i>		
3702.93.10	--- Specially prepared for medical service	5%	B5
3702.93.20	--- For cinematography	5%	B5
3702.93.30	--- Specially manufactured for printing industry	5%	B5
3702.93.40	--- Infra red transparent film	5%	B5
3702.93.90	--- Other	5%	B5
	<i>-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30m:</i>		
3702.94.10	--- Specially manufactured for printing industry	5%	B5
3702.94.20	--- Infra red transparent film	5%	B5
3702.94.30	--- Other, of a length of 120 m or more	5%	B5
3702.94.90	--- Other	5%	B5
	<i>-- Of a width exceeding 35mm:</i>		
3702.95.10	--- Specially prepared for medical service	5%	B5
3702.95.20	--- For cinematography	5%	B5
3702.95.30	--- Specially manufactured for printing industry	5%	B5
3702.95.40	--- Infra red transparent film	5%	B5
3702.95.50	--- Other, of a length of 120 m or more	5%	B5
3702.95.90	--- Other	5%	B5
	Photographic paper, paperboard and textiles, sensitised, unexposed.		
	<i>- In rolls of a width exceeding 610mm:</i>		
3703.10.10	-- Of a width of less than 1,000 mm	5%	B5
3703.10.90	-- Other	5%	B3
	<i>- Other, for colour photography (polychrome):</i>		
3703.20.10	-- Photo typesetting paper	5%	B5
3703.20.20	-- Other, of paper	5%	B5
3703.20.90	-- Other	5%	B5
3703.90.00	- Other	5%	B3
	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.		
3704.00.10	- Plate and film for X-ray		A
3704.00.20	- Other plates and film		A
3704.00.90	- Other		A
	Photographic plates, and film, exposed and developed, other than cinematographic film.		
3705.10.00	- For offset reproduction		A
3705.20.00	- Microfilms		A

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	- <i>Other:</i>		
3705.90.10	- - For X-ray		A
3705.90.90	- - Other		A
	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.		
	- <i>Of a width of 35mm or more:</i>		
3706.10.10	- - Newsreels, travelogues, technical and scientific films		A
3706.10.20	- - Consisting only of sound track		A
	- - <i>Other:</i>		
3706.10.91	- - - With picture taken abroad		A
3706.10.99	- - - Other		A
	- <i>Other:</i>		
3706.90.10	- - Newsreels, travelogues, technical and scientific films		A
3706.90.20	- - Consisting only of sound track		A
3706.90.90	- - Other		A
	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.		
3707.10.00	- Sensitising emulsions	5%	B3
	- <i>Other:</i>		
3707.90.10	- - Flashlight materials	5%	B5
3707.90.90	- - Other	5%	B3
	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.		
3801.10.00	- Artificial graphite		A
3801.20.00	- Colloidal or semi-colloidal graphite		A
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings		A
3801.90.00	- Other		A
	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
3802.10.00	- Activated carbon		A
	- <i>Other:</i>		
3802.90.10	- - Activated bauxite		A
3802.90.20	- - Activated clays and activated earths		A
3802.90.90	- - Other		A
3803.00.00	Tall oil, whether or not refined.		A
	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03		
3804.00.10	- Concentrated sulphite lye		A
3804.00.90	- Other		A
	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.		
3805.10.00	- Gum, wood or sulphate turpentine oils		A
3805.20.00	- Pine oil		A
3805.90.00	- Other		A
	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
3806.10.00	- Rosin and resin acids		A
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts		A
	- <i>Ester gums:</i>		
3806.30.10	- - In blocks		A
3806.30.90	- - In other forms		A

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	- <i>Other:</i>	
3806.90.10	-- Run gums in blocks	A
3806.90.90	-- Other	A
	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.	
3807.00.10	- Wood creosote	A
3807.00.90	- Other	A
	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, fly-papers).	
	- <i>Insecticides:</i>	
	-- <i>Intermediate preparations for the manufacture of insecticides:</i>	
3808.10.11	--- Containing BPMC (FENOBUCARD)	A
3808.10.12	--- Other	A
3808.10.20	-- Mosquito coils (including premixed mosquito coil powder)	A
3808.10.30	-- Mosquito mats	A
3808.10.40	-- In aerosol tins	A
3808.10.50	-- Not in aerosol tins and having additional pesticidal properties	A
	- <i>Other:</i>	
3808.10.91	--- In liquid form	A
3808.10.92	--- In powder form	A
3808.10.99	--- In other form, including articles	A
	- <i>Fungicides:</i>	
3808.20.10	-- Validamycin up to 3% content	A
3808.20.20	-- Other, fumigant for cigarette industry	A
3808.20.30	-- Other, not in aerosol tins and having additional pesticidal properties	A
3808.20.40	-- Other, not in aerosol tins	A
3808.20.90	-- Other	A
	- <i>Herbicides, anti-sprouting products and plant-growth regulators:</i>	
	-- <i>Herbicides, put up for retail sale:</i>	
3808.30.11	--- Not put up in aerosol tins	A
3808.30.19	--- Other	A
3808.30.20	-- Herbicides, not put for retail sale	A
3808.30.30	-- Anti-sprouting products	A
	- <i>Plant-growth regulators:</i>	
3808.30.41	--- Of triancontanol or ethephon	A
3808.30.49	--- Other	A
	- <i>Disinfectants:</i>	
3808.40.10	-- Containing mixture of coal tar acid with alkalis and other disinfectants	A
	- <i>Other:</i>	
3808.40.91	--- Not in aerosol tins and having additional pesticides properties	A
3808.40.92	--- Other, not put up in aerosol tins	A
3808.40.99	--- Other	A
	- <i>Other:</i>	
3808.90.10	-- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	A
3808.90.20	-- Other, put up for retail sale	A
3808.90.90	-- Other, not put up for retail sale	A
	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.	

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3809.10.00	- With a basis of amylaceous substances	A
	- <i>Other:</i>	
3809.91.00	- - Of a kind used in the textile or like industries	A
3809.92.00	- - Of a kind used in the paper or like industries	A
3809.93.00	- - Of a kind used in the leather or like industries	A
	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	A
3810.90.00	- <i>Other</i>	A
	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.	
	- <i>Anti-knock preparations:</i>	
3811.11.00	- - Based on lead compounds	A
3811.19.00	- - <i>Other</i>	A
	- <i>Additives for lubricating oils:</i>	
	- - <i>Containing petroleum oils or oils obtained from bituminous minerals:</i>	
3811.21.10	- - - Put up for retail sale	A
3811.21.90	- - - <i>Other</i>	A
3811.29.00	- - <i>Other</i>	A
	- <i>Other:</i>	
3811.90.10	- - Rust preventatives and corrosion inhibitors	A
3811.90.90	- - <i>Other</i>	A
	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	
3812.10.00	- Prepared rubber accelerators	A
3812.20.00	- Compound plasticisers for rubber or plastics	A
	- <i>Anti-oxidising preparations and other compound stabilisers for rubber or plastics:</i>	
3812.30.10	- - White carbon	A
3812.30.90	- - <i>Other</i>	A
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	A
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	A
	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
	- <i>Supported catalysts:</i>	
3815.11.00	- - With nickel or nickel compounds as the active substance	A
3815.12.00	- - With precious metal or precious metal compounds as the active substance	A
3815.19.00	- - <i>Other</i>	A
	- <i>Other:</i>	
3815.90.10	- - For CO shift conversion or desulfurization of hydrocarbon	A
3815.90.90	- - <i>Other</i>	A
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	A
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	A
	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	
3818.00.10	- Wafers or discs with silicon content not less than 99%, not electrically programmed	A

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3818.00.90	- Other	A
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	A
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	A
3821.00.00	Prepared culture media for development of micro-organisms.	A
	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.	
3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	A
3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	A
3822.00.90	- Other	A
	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	- <i>Industrial monocarboxylic fatty acids; acid oils from refining:</i>	
3823.11.00	-- Stearic acid	A
3823.12.00	-- Oleic acid	A
3823.13.00	-- Tall oil fatty acids	A
	-- <i>Other:</i>	
3823.19.10	--- Acid oils from refining	A
3823.19.90	--- Other	A
3823.70.00	- Industrial fatty alcohols	A
	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
3824.10.00	- Prepared binders for foundry moulds or cores	A
3824.20.00	- Naphthenic acids, their water-insoluble salts and their esters	A
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	A
3824.40.00	- Prepared additives for cements, mortars or concretes	A
3824.50.00	- Non-refractory mortars and concretes	A
3824.60.00	- Sorbitol other than that of subheading 2905.44	A
	- <i>Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:</i>	
	-- <i>Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine:</i>	
3824.71.10	--- Oil for transformer or circuit-breaker	A
3824.71.90	--- Other	A
3824.79.00	-- Other	A
	- <i>Other:</i>	
3824.90.10	-- Ink removers, stencil correctors, other correcting fluids, put up in packings for retail sale	A
3824.90.20	-- Mixtures of chemicals, of a kind used in the manufacture of foodstuff	A
3824.90.30	-- Copying pastes with a basis of gelatin whether presented in bulk or ready for use (e.g. on a paper or textile backing)	A
3824.90.40	-- Composite inorganic solvents	A
3824.90.50	-- Acetone oil	A
3824.90.60	-- Preparations or mixtures containing monosodium glutamate	A
3824.90.70	-- Products and preparations containing CFC-11, CFC-12, CFC-113, CFC-114, CFC-115, Halon 1211, Halon 1301 and or Halon 2402	A
3824.90.90	-- Other	A
	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
3825.10.00	- Municipal waste	A
3825.20.00	- Sewage sludge	A

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3825.30.00	- Clinical waste	A
	- <i>Waste organic solvents:</i>	
3825.41.00	-- Halogenated	A
3825.49.00	-- Other	A
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	A
	- <i>Other wastes from chemical or allied industries:</i>	
3825.61.00	-- Mainly containing organic constituents	A
3825.69.00	-- Other	A
3825.90.00	- Other	A
	Polymers of ethylene, in primary forms.	
	- <i>Polyethylene having a specific gravity of less than 0.94:</i>	
3901.10.10	-- In powder form	A
	-- <i>Granules:</i>	
3901.10.21	--- Pharmaceutical grade	A
3901.10.22	--- Cable grade	A
3901.10.23	--- Other, used in the manufacture of telephonic or electric wire	A
3901.10.29	--- Other	A
3901.10.30	-- Liquids or pastes	A
	-- <i>Other forms:</i>	
3901.10.91	--- Used in the manufacture of telephonic or electric wire	A
3901.10.99	--- Other	A
	- <i>Polyethylene having a specific gravity of 0.94 or more:</i>	
3901.20.10	-- In powder form	A
	-- <i>Granules:</i>	
3901.20.21	--- Cable grade	A
3901.20.22	--- Other, used in the manufacture of telephonic or electric wire	A
3901.20.29	--- Other	A
3901.20.30	-- Liquids or pastes	A
3901.20.90	-- Other forms	A
	- <i>Ethylene-vinyl acetate copolymers:</i>	
3901.30.10	-- In powder form	A
3901.30.20	-- Granules	A
3901.30.30	-- Liquids or pastes	A
3901.30.90	-- Other	A
	- <i>Other:</i>	
3901.90.10	-- In powder form	A
3901.90.20	-- Granules	A
3901.90.30	-- Liquids or pastes	A
3901.90.90	-- Other	A
	Polymers of propylene or of other olefins, in primary forms.	
	- <i>Polypropylene:</i>	
3902.10.10	-- In powder form	A
	-- <i>Granules:</i>	
3902.10.21	--- Used in the manufacture of telephonic or electric wire	A
3902.10.29	--- Other	A
3902.10.30	-- Liquids or pastes	A
	-- <i>Other forms:</i>	
3902.10.91	--- Used in the manufacture of telephonic or electric wire	A
3902.10.99	--- Other	A
	- <i>Polyisobutylene:</i>	
3902.20.10	-- In powder form	A
3902.20.20	-- Granules	A
3902.20.30	-- Liquids or pastes	A
3902.20.90	-- Other forms	A

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	- <i>Propylene copolymers:</i>	
3902.30.10	-- In powder form	A
	-- <i>Granules:</i>	
3902.30.21	--- Used in the manufacture of telephonic or electric wire	A
3902.30.29	--- Other	A
3902.30.30	-- Liquids or pastes	A
	-- <i>Other:</i>	
3902.30.91	--- Used in the manufacture of telephonic or electric wire	A
3902.30.99	--- Other	A
	- <i>Other:</i>	
3902.90.10	-- In powder form	A
3902.90.20	-- Granules	A
3902.90.30	-- Liquids or pastes	A
3902.90.90	-- Other	A
	Polymers of styrene, in primary forms.	
	- <i>Polystyrene:</i>	
	-- <i>Expansible:</i>	
3903.11.10	--- In powder form	A
3903.11.20	--- Granules	A
3903.11.30	--- Liquids or pastes	A
3903.11.90	--- Other	A
	-- <i>Other:</i>	
3903.19.10	--- In powder form	A
3903.19.20	--- Granules	A
3903.19.30	--- Liquids or pastes	A
3903.19.90	--- Other	A
	- <i>Styrene-acrylonitrile (SAN) copolymers:</i>	
3903.20.10	-- In powder form	A
3903.20.20	-- Granules	A
3903.20.30	-- In aqueous dispersion	A
3903.20.40	-- Other liquids and pastes	A
3903.20.90	-- Other	A
	- <i>Acrylonitrile-butadiene-styrene (ABS) copolymers:</i>	
3903.30.10	-- In powder form	A
3903.30.20	-- Granules	A
3903.30.30	-- In aqueous dispersion	A
3903.30.40	-- Other liquids and pastes	A
3903.30.90	-- Other	A
	- <i>Other:</i>	
3903.90.10	-- In powder form	A
3903.90.20	-- Granules	A
3903.90.30	-- In aqueous dispersion	A
3903.90.40	-- Other liquids and pastes	A
3903.90.90	-- Other	A
	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
	- <i>Poly(vinyl chloride), not mixed with any other substances:</i>	
3904.10.10	-- PVC homopolymers, suspension type	A
3904.10.20	-- PVC resin emulsion process in powder form	A
	-- <i>Granules:</i>	
3904.10.31	--- Used in the manufacture of telephonic or electric wire	A
3904.10.39	--- Other	A
3904.10.40	-- Other, in powder form	A
3904.10.90	-- Other	A
	- <i>Other poly(vinyl chloride):</i>	

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3904.21.10	-- <i>Non-plasticised:</i> --- In powder form	A
	-- <i>Granules:</i>	
3904.21.21	--- Used in the manufacture of telephonic or electric wire	A
3904.21.29	--- Other	A
3904.21.30	--- Liquids or pastes	A
3904.21.90	--- Other forms	A
	-- <i>Plasticised:</i>	
3904.22.10	--- In powder form	A
	-- <i>Granules:</i>	
3904.22.21	--- Used in the manufacture of telephonic or electric wire	A
3904.22.29	--- Other	A
3904.22.30	--- Liquids or pastes	A
3904.22.90	--- Other forms	A
	- <i>Vinyl chloride-vinyl acetate copolymers:</i>	
3904.30.10	-- In powder form	A
	-- <i>Granules:</i>	
3904.30.21	--- Used in the manufacture of telephonic or electric wire	A
3904.30.29	--- Other	A
3904.30.90	-- Other	A
	- <i>Other vinyl chloride copolymers:</i>	
3904.40.10	-- In powder form	A
	-- <i>Granules:</i>	
3904.40.21	--- Used in the manufacture of telephonic or electric wire	A
3904.40.29	--- Other	A
3904.40.90	-- Other	A
	- <i>Vinylidene chloride polymers:</i>	
3904.50.10	-- In powder form	A
3904.50.20	-- Granules	A
3904.50.30	-- Liquids or pastes	A
3904.50.90	-- Other	A
	- <i>Fluoro-polymers:</i>	
	-- <i>Polytetrafluoroethylene:</i>	
3904.61.10	--- In powder form	A
3904.61.20	--- Granules	A
3904.61.90	--- Other	A
	-- <i>Other:</i>	
3904.69.10	--- In powder form	A
3904.69.20	--- Granules	A
3904.69.90	--- Other	A
	- <i>Other:</i>	
3904.90.10	-- In powder form	A
3904.90.20	-- Granules	A
3904.90.90	-- Other	A
	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
	- <i>Poly(vinyl acetate):</i>	
3905.12.00	-- In aqueous dispersion	A
	-- <i>Other:</i>	
3905.19.10	--- Liquids or pastes	A
3905.19.90	--- Other	A
	- <i>Vinyl acetate copolymers:</i>	
3905.21.00	-- In aqueous dispersion	A
	-- <i>Other:</i>	
3905.29.10	--- Liquids or pastes	A

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3905.29.90	- - - Other - <i>Poly(vinyl alcohol)</i> , whether or not containing unhydrolysed acetate groups:	A
3905.30.10	- - In aqueous dispersion	A
3905.30.20	- - Other Liquids or pastes	A
3905.30.90	- - Other - <i>Other:</i> - - <i>Copolymers:</i>	A
3905.91.10	- - - Liquids or pastes	A
3905.91.90	- - - Other - - <i>Other:</i> - - - <i>Liquids or pastes:</i>	A
3905.99.11	- - - - In aqueous dispersion	A
3905.99.19	- - - - Other	A
3905.99.90	- - - Other Acrylic polymers in primary forms. - <i>Poly(methyl methacrylate):</i>	A
3906.10.10	- - In aqueous dispersion	A
3906.10.20	- - Granules	A
3906.10.90	- - Other - <i>Other:</i> - - <i>Copolymers:</i>	A
3906.90.11	- - - In aqueous dispersion	A
3906.90.12	- - - Other liquids or pastes	A
3906.90.19	- - - Other - - <i>Other:</i>	A
3906.90.91	- - - In aqueous dispersion	A
3906.90.92	- - - Other liquids or pastes	A
3906.90.99	- - - Other Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. - <i>Polyacetals:</i>	A
3907.10.10	- - Granules	A
3907.10.20	- - Liquids or pastes	A
3907.10.90	- - Other - <i>Other polyethers:</i> - - <i>Liquids or pastes:</i>	A
3907.20.11	- - - Polyether polyols	A
3907.20.19	- - - Other	A
3907.20.90	- - Other - <i>Epoxide resins:</i>	A
3907.30.10	- - Granules	A
3907.30.20	- - Epoxide based powder coating	A
3907.30.30	- - Liquids or pastes	A
3907.30.90	- - Other - <i>Polycarbonates:</i>	A
3907.40.10	- - In aqueous dispersion	A
3907.40.20	- - Other liquids or pastes	A
3907.40.90	- - Other - <i>Alkyd resins:</i>	A
3907.50.10	- - Liquids or pastes	A
3907.50.90	- - Other - <i>Poly(ethylene terephthalate) :</i>	A
3907.60.10	- - In aqueous dispersion	A

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3907.60.20	-- Other liquids or pastes	A
3907.60.90	-- Other	A
	- <i>Other polyesters:</i>	
	-- <i>Unsaturated:</i>	
3907.91.10	--- Liquids or pastes	A
3907.91.90	--- Other	A
	-- <i>Other than unsaturated:</i>	
3907.99.10	--- In aqueous dispersion	A
3907.99.20	--- Other liquids or pastes	A
3907.99.30	--- Granules or flakes	A
3907.99.40	--- Polyester based powder coating	A
3907.99.90	--- Other	A
	Polyamides in primary forms.	
	- <i>Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 :</i>	
	-- <i>Polyamide-6:</i>	
3908.10.11	--- Liquids or pastes	A
3908.10.12	--- Granules or flakes	A
3908.10.19	--- Other	A
	-- <i>Other:</i>	
3908.10.91	--- Liquids or pastes	A
3908.10.92	--- Granules or flakes	A
3908.10.99	--- Other	A
	- <i>Other:</i>	
3908.90.10	-- Liquids or pastes	A
3908.90.20	-- Flakes	A
3908.90.90	-- Other	A
	Amino-resins, phenolic resins and polyurethanes, in primary forms.	
	- <i>Urea resins, thiourea resins:</i>	
3909.10.10	-- Moulding compounds	A
3909.10.90	-- Other	A
	- <i>Melamine resins:</i>	
3909.20.10	-- Moulding compound	A
3909.20.90	-- Other	A
	- <i>Other amino-resins:</i>	
3909.30.10	-- Moulding compound	A
3909.30.90	-- Other	A
	- <i>Phenolic resins:</i>	
3909.40.10	-- Moulding compound other than phenol formaldehyde	A
3909.40.90	-- Other	A
3909.50.00	- Polyurethanes	A
	Silicones in primary forms.	
	- <i>Liquids or pastes:</i>	
3910.00.11	-- Dispersions and solutions	A
3910.00.19	-- Other	A
3910.00.90	- Other	A
	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.	
	- <i>Petroleum resins, coumarone, indene or coumarone-indene resins, and polyterpenes:</i>	
3911.10.10	-- Liquids or pastes	A
3911.10.90	-- Other	A
	- <i>Other:</i>	
3911.90.10	-- Liquids or pastes	A
3911.90.90	-- Other	A

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	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
	- <i>Cellulose acetates</i> :	
3912.11.00	- - Non-plasticised	A
3912.12.00	- - Plasticised	A
	- <i>Cellulose nitrates (including collodions)</i> :	
3912.20.10	- - Non-plasticised	A
3912.20.20	- - Plasticised	A
	- <i>Cellulose ethers</i> :	
3912.31.00	- - Carboxymethylcellulose and its salts	A
3912.39.00	- - Other	A
	- <i>Other</i> :	
3912.90.10	- - Regenerated cellulose	A
3912.90.20	- - Other, granules	A
3912.90.90	- - Other	A
	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
3913.10.00	- Alginic acid, its salts and esters	A
3913.90.00	- Other	A
3914.00.00	Ion exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	A
	Waste, parings and scrap, of plastics.	
3915.10.00	- Of polymers of ethylene	A
3915.20.00	- Of polymers of styrene	A
3915.30.00	- Of polymers of vinyl chloride	A
	- <i>Of other plastics</i> :	
3915.90.10	- - Of copolymers of vinyl acetate and vinyl chloride in which the vinyl acetate monomer predominates	A
3915.90.90	- - Other	A
	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.	
	- <i>Of polymers of ethylene</i> :	
3916.10.10	- - Monofilament	A
	- - <i>Rods, sticks and profile shapes</i> :	
	- - - <i>Used as an adhesive by melting; used for making ready articles by moulding, founding, or compressing</i> :	
3916.10.21	- - - - Of polyethylene	A
3916.10.22	- - - - Other	A
3916.10.29	- - - Other	A
	- <i>Of polymers of vinyl chloride</i> :	
3916.20.10	- - Monofilament	A
	- - <i>Rods, sticks and profile shapes</i> :	
3916.20.21	- - - Used as an adhesive by melting; used for making ready articles by moulding, founding, or compressing	A
3916.20.29	- - - Others	A
	- <i>Of other plastics</i> :	
	- - <i>Monofilament</i>	
3916.90.11	- - - Of hardened proteins	A
3916.90.19	- - - Other	A
	- - <i>Rods and sticks</i> :	
3916.90.21	- - - Of hardened proteins	A
	- - - <i>Used as an adhesive by melting; used for making ready articles by moulding, founding, or compressing</i> :	
3916.90.22	- - - - Of polystyrene and its copolymer; of polyvinyl acetate, epoxide resins; of phenolic resins (except phenol resins), urea resins,	A

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	polyurethanes; of cellulose acetates (plasticised), vulcanized fibre, regenerated cellulose; of celluloid or hardened gelatin of chemical derivatives of natural rubber (except chlorinated rubber); of alginic acid, its salts and esters (other than rods and sticks), of other natural polymer or other modified natural polymer not elsewhere specified or included	
3916.90.23	--- Other	A
3916.90.29	--- Other	A
	-- <i>Profile shapes:</i>	
3916.90.31	--- Of hardened proteins	A
3916.90.39	--- Other	A
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
	- <i>Artificial guts (sausage casings) of hardened protein or of cellulosic materials:</i>	
3917.10.10	-- Of hardened proteins	A
3917.10.90	-- Other	A
	- <i>Tubes, pipes and hoses, rigid:</i>	
	-- <i>Of polymers of ethylene:</i>	
3917.21.10	--- Porous tubes suitable for agricultural watering	A
3917.21.90	--- Other	A
	-- <i>Of polymers of propylene:</i>	
3917.22.10	--- Porous tubes suitable for agricultural watering	A
3917.22.90	--- Other	A
	-- <i>Of polymers of vinyl chloride:</i>	
3917.23.10	--- Porous tubes suitable for agricultural watering	A
3917.23.90	--- Other	A
	-- <i>Of other plastics:</i>	
3917.29.10	--- Porous tubes suitable for agricultural watering	A
3917.29.90	--- Other	A
	- <i>Other tubes, pipes and hoses:</i>	
	-- <i>Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:</i>	
3917.31.10	--- Porous tubes suitable for agricultural watering	A
3917.31.90	--- Other	A
	-- <i>Other, not reinforced or otherwise combined with other materials, without fittings:</i>	
3917.32.10	--- Sausage and ham casings	A
3917.32.20	--- Porous tubes suitable for agricultural watering	A
3917.32.90	--- Other	A
	-- <i>Other, not reinforced or otherwise combined with other materials, with fittings:</i>	
3917.33.10	--- Porous tubes suitable for agricultural watering	A
3917.33.90	--- Other	A
	-- <i>Other:</i>	
3917.39.10	--- Porous tubes suitable for agricultural watering	A
3917.39.90	--- Other	A
3917.40.00	- Fittings	A
	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.	
	- <i>Of polymers of vinyl chloride:</i>	
	-- <i>Floor covering:</i>	
3918.10.11	--- Tiles	A
3918.10.19	--- Other	A
3918.10.90	-- Other	A
	- <i>Of other plastics:</i>	
	-- <i>Floor covering:</i>	

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3918.90.11	--- Tiles, of polyethylene	A
3918.90.12	--- Tiles, of other plastics	A
3918.90.13	--- Other, of polyethylene	A
3918.90.19	--- Other	A
	-- <i>Other:</i>	
3918.90.91	--- Of polyethylene	A
3918.90.99	--- Other	A
	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
	- <i>In rolls of a width not exceeding 20 cm:</i>	
	-- <i>Of polymers of vinyl chloride:</i>	
3919.10.11	--- Tapes used in the manufacture of telephonic or electric wires	A
3919.10.19	--- Other	A
	-- <i>Of polyethylene:</i>	
3919.10.21	--- Tapes used in the manufacture of telephonic or electric wires	A
3919.10.29	--- Other	A
3919.10.90	-- Other	A
	- <i>Other:</i>	
	-- <i>Of polymers of vinyl chloride:</i>	
3919.90.11	--- Tapes used in the manufacture of telephonic or electric wires	A
3919.90.19	--- Other	A
3919.90.90	-- Other	A
	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	- <i>Of polymers of ethylene:</i>	
3920.10.10	-- Tapes used in the manufacture of telephonic or electric wires	A
3920.10.90	-- Other	A
	- <i>Of polymers of propylene:</i>	
3920.20.10	-- Tapes used in the manufacture of telephonic or electric wires	A
3920.20.20	-- BOPP Film	A
	-- <i>Used as an adhesive by melting:</i>	
3920.20.31	--- Of polypropylene	A
3920.20.39	--- Other	A
3920.20.90	-- Other	A
	- <i>Of polymers of styrene:</i>	
3920.30.10	-- Used as an adhesive by melting	A
3920.30.90	-- Other	A
	- <i>Of polymers of vinyl chloride:</i>	
	-- <i>Containing by weight not less than 6% of plasticisers:</i>	
3920.43.10	--- Tapes used in the manufacture of telephonic or electric wires	A
3920.43.90	--- Other	A
	-- <i>Other:</i>	
3920.49.10	--- Tapes used in the manufacture of telephonic or electric wires	A
3920.49.90	--- Other	A
	- <i>Of acrylic polymers:</i>	
3920.51.00	-- Of poly(methyl methacrylate)	A
3920.59.00	-- Other	A
	- <i>Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:</i>	
	-- <i>Of polycarbonates:</i>	
3920.61.10	--- Film	A
3920.61.20	--- Used as an adhesive by melting	A
3920.61.90	--- Other	A
	- <i>Of poly(ethylene terephthalate):</i>	
3920.62.10	--- Film	A

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3920.62.20	--- Used as an adhesive by melting	A
3920.62.90	--- Other	A
	-- <i>Of unsaturated polyesters:</i>	
3920.63.10	--- Used as an adhesive by melting	A
3920.63.90	--- Other	A
	-- <i>Of other polyesters:</i>	
3920.69.10	--- Used as an adhesive by melting	A
3920.69.90	--- Other	A
	- <i>Of cellulose or its chemical derivatives:</i>	
	-- <i>Of regenerated cellulose:</i>	
3920.71.10	--- Cellophane film	A
3920.71.20	--- Viscose tear-off ribbon; foil	A
3920.71.30	--- Viscose film	A
3920.71.40	--- Used as an adhesive by melting	A
3920.71.90	--- Other	A
	-- <i>Of vulcanised fibre:</i>	
3920.72.10	--- Used as an adhesive by melting	A
3920.72.90	--- Other	A
	-- <i>Of cellulose acetate:</i>	
	--- <i>Used as an adhesive by melting:</i>	
3920.73.11	---- Cellulose acetate, plasticized	A
3920.73.19	---- Other	A
3920.73.90	--- Other	A
	-- <i>Of other cellulose derivatives:</i>	
3920.79.10	--- Used as an adhesive by melting	A
3920.79.90	--- Other	A
	- <i>Of other plastics:</i>	
	-- <i>Of poly(vinyl butyral) :</i>	
3920.91.10	--- Film of a kind used in safety glass, of a thickness between 0.38 mm and 0.76 mm, not exceeding 2 m in width	A
3920.91.90	--- Other	A
	-- <i>Of polyamides:</i>	
3920.92.10	--- Of nylon 6	A
3920.92.20	--- Used as an adhesive by melting	A
3920.92.90	--- Other	A
	-- <i>Of amino-resins:</i>	
	--- <i>Used as an adhesive by melting:</i>	
3920.93.11	---- Of melamine resins; of other amino-resins (except urea resins)	A
3920.93.19	---- Other	A
3920.93.90	--- Other	A
	-- <i>Of phenolic resins:</i>	
3920.94.10	--- Phenol formaldehyde (bakelite) sheets	A
3920.94.20	--- Used as an adhesive by melting	A
3920.94.90	--- Other	A
	-- <i>Of other plastics:</i>	
3920.99.10	--- Corrugated sheets and plates	A
3920.99.20	--- Other fluorocarbon sheets	A
3920.99.30	--- Used as an adhesive by melting	A
3920.99.90	--- Other	A
	Other plates, sheets, film, foil and strip, of plastics.	
	- <i>Cellular:</i>	
	-- <i>Of polymers of styrene:</i>	
3921.11.10	--- Plates and sheets	A
3921.11.90	--- Other	A
	-- <i>Of polymers of vinyl chloride:</i>	

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	<i>--- Plates and sheets:</i>	
3921.12.11	---- Tapes used in the manufacture of telephonic or electric wire	A
3921.12.19	---- Other	A
	<i>--- Other:</i>	
3921.12.91	---- Tapes used in the manufacture of telephonic or electric wire	A
3921.12.99	---- Other	A
	<i>-- Of polyurethanes:</i>	
3921.13.10	--- Plates and sheets	A
3921.13.90	--- Other	A
	<i>-- Of regenerated cellulose:</i>	
	<i>--- Plates and sheets:</i>	
3921.14.11	---- Cellophane used in the manufacture of adhesive tape	A
3921.14.12	---- Other, used in the manufacture of adhesive tape	A
3921.14.19	---- Other	A
	<i>--- Other:</i>	
3921.14.91	---- Used in the manufacture of adhesive tape	A
3921.14.99	---- Other	A
	<i>-- Of other plastic:</i>	
	<i>--- Plates and sheets:</i>	
3921.19.11	---- Tapes used in the manufacture of telephonic or electric wire	A
3921.19.19	---- Other	A
	<i>--- Other:</i>	
3921.19.91	---- Tapes used in the manufacture of telephonic or electric wire	A
3921.19.99	---- Other	A
	<i>- Other:</i>	
3921.90.10	-- Tapes used in the manufacture of telephonic or electric wire	A
3921.90.20	-- Plates and sheets	A
3921.90.90	-- Other	A
	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.10.00	- Baths, shower-baths, sinks and wash-basins	A
	<i>- Lavatory seats and covers:</i>	
3922.20.10	-- Covers	A
3922.20.90	-- Other	A
	<i>- Other:</i>	
3922.90.10	-- Flushing water closets (lavatory pans) and urinals	A
3922.90.20	-- Parts of flushing cisterns	A
3922.90.90	-- Other	A
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
	<i>- Boxes, cases, crates and similar articles:</i>	
3923.10.10	-- Boxes used for cinematographic films, tapes, disc	A
3923.10.90	-- Other	A
	<i>- Sacks and bags (including cones):</i>	
	<i>-- Of polymers of ethylene:</i>	
3923.21.10	--- Aseptic bags with aluminium foil reinforcing material (excluding retort pouch)	A
3923.21.90	--- Other	A
	<i>-- Of other plastics:</i>	
3923.29.10	--- Aseptic bags with aluminium foil reinforcing material (excluding retort pouch)	A
3923.29.20	--- Laminated polypropylene bags of size 1000mm x 1200mm	A
3923.29.90	--- Other	A
	<i>- Carboys, bottles, flasks and similar articles:</i>	
3923.30.10	-- Toothpaste tubes container	A

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3923.30.90	- - Other		A
	- <i>Spools, cops, bobbins and similar supports:</i>		
3923.40.10	- - For sewing machines	10%	B3
3923.40.20	- - For cinematographic or photographic use	20%	B5
3923.40.30	- - For textile mills		A
3923.40.90	- - Other		A
	- <i>Stoppers, lids, caps and other closures:</i>		
3923.50.10	- - Actuator over caps		A
3923.50.90	- - Other		A
3923.90.00	- Other		A
	Tableware, kitchenware, other household articles and toilet articles, of plastics.		
3924.10.00	- Tableware and kitchenware		A
	- <i>Other:</i>		
3924.90.10	- - Bed pans, urinals (portable type) chamber-pots		A
3924.90.90	- - Other		A
	Builders' ware of plastics, not elsewhere specified or included.		
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		A
3925.20.00	- Doors, windows and their frames and thresholds for doors		A
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof		A
3925.90.00	- Other		A
	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
	- <i>Office or school supplies:</i>		
3926.10.10	- - School supplies		A
3926.10.20	- - Office supplies		A
	- <i>Articles of apparel and clothing accessories (including gloves, mittens and mits):</i>		
3926.20.10	- - Raincoats		A
3926.20.20	- - Gloves		A
3926.20.30	- - Babies' bib, shoulder pads or shields		A
3926.20.40	- - Aprons and other articles of apparel		A
3926.20.50	- - Articles of apparel used for the protection from chemical substances, radiation and fire		A
3926.20.90	- - Other, including belts		A
3926.30.00	- Fittings for furniture, coachwork or the like		A
3926.40.00	- Statuettes and other ornamental articles		A
	- <i>Other:</i>		
3926.90.10	- - Floats for fishing nets		A
3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof		A
	- <i>Hygienic, medical and surgical articles:</i>		
3926.90.31	- - - Colostomy, ileostomy and urine bags		A
3926.90.32	- - - Plastic moulds with denture prints		A
3926.90.33	- - - Poison mosquito nets		A
3926.90.39	- - - Other		A
	- <i>Safety and protective devices:</i>		
3926.90.41	- - - Police shields		A
3926.90.42	- - - Protective masks and similar articles for use in welding and similar work		A
3926.90.43	- - - Noise reducing devices and covers for the ears; apparatus for measuring vapour of organic substances or of mercury		A
3926.90.44	- - - Life saving cushions for protection of persons falling from heights		A
3926.90.49	- - - Other		A
	- <i>Industrial articles:</i>		

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3926.90.51	--- Oil spill booms	A
3926.90.52	--- Pipe or thread sealing tape	A
3926.90.53	--- Transmission or conveyor belts or belting	A
3926.90.54	--- Other, articles used in machinery	A
3926.90.55	--- Plastic J-hooks and bunch blocks for detonators	A
3926.90.59	--- Other	A
3926.90.60	-- Nipple former, breastshells, nipple shields, hand expression funnel, supplement nursing system, feeder (Haberman type)	A
3926.90.70	-- Corset busks and similar supports for articles of apparel or clothing accessories -- <i>Other:</i>	A
3926.90.91	--- Poultry feeders	A
3926.90.92	--- Cards for jewellery or small objects of personal adornment; beads; shoe lasts	A
3926.90.93	--- Racket strings of a length not exceeding 15m put up for retail sale	A
3926.90.94	--- Reflected light nails	A
3926.90.95	--- Other articles of non-rigid cellular products	A
3926.90.96	--- Prayer beads	A
3926.90.99	--- Other	A
	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. - <i>Natural rubber latex, whether or not pre-vulcanised:</i> -- <i>Exceeding 0.5% ammonia content:</i>	
4001.10.11	--- Centrifuge concentrate	A
4001.10.12	--- Processed by other methods -- <i>Not exceeding 0.5% ammonia content:</i>	A
4001.10.21	--- Centrifuge concentrate	A
4001.10.22	--- Processed by other methods - <i>Natural rubber in other forms:</i> -- <i>Smoked sheets:</i>	A
4001.21.10	--- RSS Grade 1	A
4001.21.20	--- RSS Grade 2	A
4001.21.30	--- RSS Grade 3	A
4001.21.40	--- RSS Grade 4	A
4001.21.50	--- RSS Grade 5	A
4001.21.90	--- Other -- <i>Technically specified natural rubber (TSNR):</i>	A
4001.22.10	--- Standard Indonesian rubber SIR 3 CV	A
4001.22.20	--- Other Standard Indonesian rubber	A
4001.22.30	--- Standard Malaysian rubber	A
4001.22.40	--- Specified Singapore rubber	A
4001.22.50	--- Thai tested rubber	A
4001.22.60	--- Standard Cambodia rubber	A
4001.22.90	--- Other -- <i>Other:</i>	A
4001.29.10	--- Air-dried sheet	A
4001.29.20	--- Latex crepe	A
4001.29.30	--- Sole crepe	A
4001.29.40	--- Remilled crepe, including flat bark crepe	A
4001.29.50	--- Other crepe	A
4001.29.60	--- Superior processing rubber	A
4001.29.70	--- Skim rubber	A
4001.29.80	--- Scrap (tree, earth or smoked) and cup lump	A
4001.29.90	--- Other - <i>Balata, gutta-percha, guayule, chicle and similar natural gums:</i>	A

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	- - <i>Jelutong</i> :	
4001.30.11	- - - In primary form	A
4001.30.19	- - - Other	A
	- - <i>Other</i> :	
4001.30.91	- - - In primary form	A
4001.30.99	- - - Other	A
	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.	
	- <i>Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)</i> :	
4002.11.00	- - Latex	A
4002.19.00	- - Other	A
4002.20.00	- Butadiene rubber (BR)	A
	- <i>Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)</i> :	
4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	A
4002.39.00	- - Other	A
	- <i>Chloroprene (chlorobutadiene) rubber (CR)</i> :	
4002.41.00	- - Latex	A
4002.49.00	- - Other	A
	- <i>Acrylonitrile-butadiene rubber (NBR)</i> :	
4002.51.00	- - Latex	A
4002.59.00	- - Other	A
4002.60.00	- Isoprene rubber (IR)	A
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	A
	- <i>Mixtures of any product of heading 40.01 with any product of this heading :</i>	
4002.80.10	- - Mixture of natural rubber latex with synthetic rubber latex	A
4002.80.90	- - Other	A
	- <i>Other</i> :	
4002.91.00	- - Latex	A
4002.99.00	- - Other	A
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	A
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	A
	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
4005.10.00	- Compounded with carbon black or silica	A
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	A
	- <i>Other</i> :	
4005.91.00	- - Plates, sheets and strip	A
4005.99.00	- - Other	A
	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
4006.10.00	- "Camel-back" strips for retreading rubber tyres	A
4006.90.00	- Other	A
4007.00.00	Vulcanised rubber thread and cord.	A
	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
	- <i>Of cellular rubber</i> :	
4008.11.00	- - Plates, sheets, and strip	A
4008.19.00	- - Other	A
	- <i>Of non-cellular rubber</i> :	
4008.21.00	- - Plates, sheets and strip	A
4008.29.00	- - Other	A

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	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
	- <i>Not reinforced or otherwise combined with other materials:</i>	
4009.11.00	-- Without fittings	A
4009.12.00	-- With fittings	A
	- <i>Reinforced or otherwise combined only with metal:</i>	
	-- <i>Without fittings:</i>	
4009.21.10	--- Mining slurry suction and discharge hose	A
4009.21.90	--- Other	A
	-- <i>With fittings:</i>	
4009.22.10	--- Mining slurry suction and discharge hose	A
4009.22.90	--- Other	A
	- <i>Reinforced or otherwise combined only with textile materials:</i>	
	-- <i>Without fittings:</i>	
4009.31.10	--- Mining slurry suction and discharge hose	A
4009.31.90	--- Other	A
	-- <i>With fittings:</i>	
4009.32.10	--- Mining slurry suction and discharge hose	A
4009.32.90	--- Other	A
	- <i>Reinforced or otherwise combined other materials:</i>	
	-- <i>Without fittings:</i>	
4009.41.10	--- Mining slurry suction and discharge hose	A
4009.41.90	--- Other	A
	-- <i>With fittings:</i>	
4009.42.10	--- Mining slurry suction and discharge hose	A
4009.42.90	--- Other	A
	Conveyor or transmission belts or belting, of vulcanised rubber.	
	- <i>Conveyor belts or belting:</i>	
	-- <i>Reinforced only with metal:</i>	
4010.11.10	--- Of a width exceeding 20 cm	A
4010.11.90	--- Other	A
	-- <i>Reinforced only with textile materials:</i>	
4010.12.10	--- Of a width exceeding 20 cm	A
4010.12.90	--- Other	A
	-- <i>Reinforced only with plastics:</i>	
4010.13.10	--- Of a width exceeding 20 cm	A
4010.13.90	--- Other	A
	-- <i>Other:</i>	
4010.19.10	--- Of a width exceeding 20 cm	A
4010.19.90	--- Other	A
	- <i>Transmission belts or belting:</i>	
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	A
4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	A
4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	A
4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 m	A
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	A
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	A

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4010.39.00	- - Other New pneumatic tyres, of rubber.		A
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars) - <i>Of a kind used on buses or lorries:</i>	20%	B7
4011.20.10	- - Of a width not exceeding 450 mm	20%	B7
4011.20.90	- - Other	20%	B7
4011.30.00	- Of a kind used on aircraft		A
4011.40.00	- Of a kind used on motorcycles	20%	B5
4011.50.00	- Of a kind used on bicycles - Other, having a "herring-bone" or similar tread: - - <i>Of a kind used on agricultural or forestry vehicles and machines:</i>	20%	B3
4011.61.10	- - - Of a kind used on agricultural vehicles and machines	15%	B7
4011.61.20	- - - Of a kind used on earth moving machinery	15%	B3
4011.61.90	- - - Other - - <i>Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:</i>	15%	B3
4011.62.10	- - - Of a kind used on construction or industrial handling vehicles	15%	B3
4011.62.20	- - - Of a kind used on earth moving machinery	15%	B3
4011.62.90	- - - Other - - <i>Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:</i>	15%	B3
4011.63.10	- - - Of a kind used on earth moving machinery	15%	B3
4011.63.90	- - - Other - - <i>Other:</i>	15%	B3
4011.69.10	- - - Of a kind used on vehicles of Chapter 87	15%	B3
4011.69.20	- - - Of a kind used on earth moving machinery	15%	B3
4011.69.90	- - - Other - <i>Other:</i> - - <i>Of a kind used on agricultural or forestry vehicles and machines:</i>	15%	B3
4011.92.10	- - - Of a kind used on agricultural vehicles and machines	15%	B3
4011.92.20	- - - Of a kind used on earth moving machinery	15%	B3
4011.92.90	- - - Other - - <i>Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:</i>	15%	B3
4011.93.10	- - - Of a kind used on construction or industrial handling vehicles	15%	B3
4011.93.20	- - - Of a kind used on earth moving machinery	15%	B3
4011.93.90	- - - Other - - <i>Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:</i>	15%	B3
4011.94.10	- - - Of a kind used on earth moving machinery	15%	B3
4011.94.90	- - - Other - - <i>Other:</i>	15%	B3
4011.99.10	- - - Of a kind used on vehicles of Chapter 87	15%	B3
4011.99.20	- - - Of a kind used on earth moving machinery	15%	B3
4011.99.90	- - - Other, of a width exceeding 450 mm Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. - <i>Retreaded tyres:</i>	15%	B3
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars) - - <i>Of a kind used on buses or lorries:</i>	20%	B7
4012.12.10	- - - Of a width not exceeding 450 mm	20%	B3
4012.12.90	- - - Other	20%	B7
4012.13.00	- - Of a kind used on aircraft - - <i>Other:</i>		A
4012.19.10	- - - Of a kind used on motorcycles	20%	B3

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4012.19.20	--- Of a kind used on bicycles	20%	B3
4012.19.30	--- Of a kind used on earth moving machinery	15%	B3
4012.19.40	--- Of a kind used on other vehicles of Chapter 87	20%	B3
4012.19.90	--- Other		A
	- <i>Used pneumatic tyres:</i>		
4012.20.10	-- Of a kind used on motor cars (including station wagons, racing cars)	20%	B7
	-- <i>Of a kind used on buses or lorries:</i>		
4012.20.21	--- Of a width not exceeding 450 mm	20%	B3
4012.20.29	--- Other	20%	B3
	-- <i>Of a kind used on aircraft:</i>		
4012.20.31	--- Suitable for retreading		A
4012.20.39	--- Other		A
4012.20.40	-- Of a kind used on motorcycles and scooters	20%	B3
4012.20.50	-- Of a kind used on bicycles	20%	B3
4012.20.60	-- Of a kind used on earth moving machinery	15%	B3
4012.20.70	-- Of a kind used on other vehicles of Chapter 87	20%	B3
4012.20.90	-- Other		A
	- <i>Other:</i>		
	-- <i>Solid or cushion tyres of a kind used on vehicles of Chapter 87:</i>		
4012.90.01	--- Solid tyres not exceeding 100 mm in external diameter		A
4012.90.02	--- Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter		A
4012.90.03	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm, for use on vehicles of heading 87.09		A
4012.90.04	--- Other solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm		A
4012.90.05	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09		A
4012.90.06	--- Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	20%	B3
4012.90.11	--- Cushion tyres of a width not exceeding 450 mm	20%	B3
4012.90.12	--- Cushion tyres of a width exceeding 450 mm	20%	B3
	-- <i>Solid or cushion tyres of a kind used on earth moving machinery:</i>		
4012.90.21	--- Solid tyres not exceeding 100 mm in external diameter	15%	B3
4012.90.22	--- Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter	15%	B3
4012.90.23	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	15%	B3
4012.90.24	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	15%	B3
4012.90.31	--- Cushion tyres of a width not exceeding 450 mm	15%	B3
4012.90.32	--- Cushion tyres of a width exceeding 450 mm	15%	B3
	-- <i>Other solid or cushion tyres:</i>		
4012.90.41	--- Solid tyres not exceeding 100 mm in external diameter		A
4012.90.42	--- Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter		A
4012.90.43	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	20%	B3
4012.90.44	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	20%	B3
4012.90.51	--- Cushion tyres of a width not exceeding 450 mm	20%	B3
4012.90.52	--- Cushion tyres of a width exceeding 450 mm	20%	B3
4012.90.60	-- Buffed tyres	20%	B3
4012.90.70	-- Replaceable tyre treads of a width not exceeding 450 mm	20%	B3
4012.90.80	-- Tyre flaps	20%	B3
4012.90.90	-- Other	20%	B3
	Inner tubes, of rubber.		
	- <i>Of a kind used on motor cars (including station wagons and racing</i>		

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	<i>cars), buses or lorries:</i>			
	- - <i>Of a kind used on motor cars:</i>			
4013.10.11	- - - Suitable for fitting to tyres of width not exceeding 450 mm	20%	B3	
4013.10.19	- - - Suitable for fitting to tyres of width exceeding 450 mm	20%	B3	
	- - <i>Of a kind used on buses or lorries:</i>			
4013.10.21	- - - Suitable for fitting to tyres of width not exceeding 450mm	20%	B3	
4013.10.29	- - - Suitable for fitting to tyres of width exceeding 450 mm	20%	B3	
4013.20.00	- <i>Of a kind used on bicycles</i>	20%	B3	
	- <i>Other:</i>			
	- - <i>Of a kind used on earth moving machinery:</i>			
4013.90.11	- - - Suitable for fitting to tyres of width not exceeding 450mm	15%	B3	
4013.90.19	- - - Suitable for fitting to tyres of width exceeding 450mm	15%	B3	
4013.90.20	- - <i>Of a kind used on motor cycles or motor scooters</i>	20%	B3	
	- - <i>Of a kind used on other vehicles of Chapter 87:</i>			
4013.90.31	- - - Suitable for fitting to tyres of width not exceeding 450mm	20%	B3	
4013.90.39	- - - Suitable for fitting to tyres of width exceeding 450mm	20%	B3	
4013.90.40	- - <i>Of a kind used on aircraft</i>		A	
	- - <i>Other:</i>			
4013.90.91	- - - Suitable for fitting to tyres of width not exceeding 450mm	20%	B3	
4013.90.99	- - - Suitable for fitting to tyres of width exceeding 450mm	20%	B3	
	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hardened rubber.			
4014.10.00	- <i>Sheath contraceptives</i>		A	
	- <i>Other:</i>			
4014.90.10	- - <i>Teats for feeding bottles and similar kinds</i>		A	
4014.90.20	- - <i>Soothers</i>		A	
4014.90.30	- - <i>Ice or hot water bags</i>		A	
4014.90.90	- - <i>Other</i>		A	
	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.			
	- <i>Gloves, mittens and mitts:</i>			
4015.11.00	- - <i>Surgical</i>		A	
4015.19.00	- - <i>Other</i>		A	
	- <i>Other:</i>			
4015.90.10	- - <i>Diving suits</i>		A	
4015.90.20	- - <i>Of a kind plated with lead for X-ray protection</i>		A	
4015.90.90	- - <i>Other</i>		A	
	Other articles of vulcanised rubber other than hard rubber.			
4016.10.00	- <i>Of cellular rubber</i>		A	
	- <i>Other:</i>			
	- - <i>Floor coverings and mats:</i>			
4016.91.10	- - - <i>Mats</i>	10%	B3	
4016.91.90	- - - <i>Other</i>		A	
4016.92.00	- - <i>Erasers</i>		A	
	- - <i>Gaskets, washers and other seals:</i>			
4016.93.10	- - - <i>Packing for electrolytic capacitors</i>		A	
4016.93.90	- - - <i>Other</i>		A	
4016.94.00	- - <i>Boat or dock fenders, whether or not inflatable</i>		A	
4016.95.00	- - <i>Other inflatable articles</i>		A	
	- - <i>Other:</i>			
	- - - <i>Parts and accessories for vehicles of Chapter 87:</i>			
4016.99.11	- - - - <i>For motor vehicles of heading 87.02, 87.03, 87.04, 87.05 and 87.11</i>	20%	B3	
4016.99.12	- - - - <i>For motor vehicles of headings 87.09, 87.13, 87.15 and 87.16</i>	20%	B3	

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4016.99.13	--- Mudguards for bicycles	20%	B3
4016.99.14	--- Other bicycle parts	20%	B3
4016.99.15	--- Accessories for bicycles	20%	B3
4016.99.16	--- For carriages for disable persons		A
4016.99.19	--- Other		A
4016.99.20	--- Parts and accessories of rotachutes of heading 88.04		A
4016.99.30	--- Rubber band		A
4016.99.40	--- Deck fenders		A
4016.99.50	--- Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses		A
	--- <i>Other:</i>		
4016.99.91	--- Rail pad		A
4016.99.92	--- Structural bearings including bridge bearings, other than rail pad		A
4016.99.93	--- Rubber grommets and rubber covers for automotive wiring harness		A
4016.99.94	--- Table mats and table covers		A
4016.99.95	--- Stoppers for pharmaceutical use		A
4016.99.99	--- Other		A
4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. 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.		A
4101.20.00	- Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		A
4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg		A
4101.90.00	- Other, including butts, bends and bellies 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.		A
4102.10.00	- With wool on		A
	- <i>Without wool on:</i>		
4102.21.00	- - Pickled		A
4102.29.00	- - Other		A
	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 Note 1(c) to this Chapter.		
4103.10.00	- Of goats or kids		A
4103.20.00	- Of reptiles		A
4103.30.00	- Of swine		A
4103.90.00	- Other		A
	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.		
	- <i>In the wet state (including wet-blue) :</i>		
	- - <i>Full grains, unsplit; grain splits:</i>		
4104.11.10	- - - Chrome-wet-blue hides and skins		A
4104.11.20	- - - Bovine leather, vegetable pre-tanned		A
4104.11.90	- - - Other		A
	- - <i>Other:</i>		
4104.19.10	- - - Chrome-wet-blue hides and skins		A
4104.19.20	- - - Bovine leather, vegetable pre-tanned		A
4104.19.90	- - - Other		A
	- <i>In the dry state (crust) :</i>		

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	-- <i>Full grains, unsplit; grain splits:</i>	
4104.41.10	--- Crust vegetable (semi-tanned) hides and skins	A
4104.41.90	--- Other	A
	-- <i>Other:</i>	
4104.49.10	--- Crust vegetable (semi-tanned) hides and skins	A
4104.49.90	--- Other	A
	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
	- <i>In the wet state (including wet-blue):</i>	
4105.10.10	-- Alum tanned	A
4105.10.20	-- Vegetable pre-tanned	A
4105.10.30	-- Chrome-wet-blue skins	A
4105.10.90	-- Other	A
4105.30.00	- In the dry state (crust)	A
	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
	- <i>Of goats or kids:</i>	
	-- <i>In the wet state (including wet-blue):</i>	
4106.21.10	--- Vegetable pre-tanned	A
4106.21.20	--- Chrome-wet-blue skins	A
4106.21.90	--- Other	A
4106.22.00	- In the dry state (crust)	A
	- <i>Of swine:</i>	
	-- <i>In the wet state (including wet-blue):</i>	
4106.31.10	--- Chrome-wet-blue skins	A
4106.31.90	--- Other	A
	-- <i>In the dry state (crust):</i>	
4106.32.10	--- Crust vegetable (semi-tanned) skins	A
4106.32.90	--- Other	A
	-- <i>Of reptiles:</i>	
4106.40.10	--- Vegetable pre-tanned	A
4106.40.20	--- Chrome-wet-blue skins	A
4106.40.90	--- Other	A
	- <i>Other:</i>	
	-- <i>In the wet state (including wet-blue):</i>	
4106.91.10	--- Chrome-wet-blue skins	A
4106.91.90	--- Other	A
	-- <i>In the dry state (crust):</i>	
4106.92.10	--- Crust vegetable (semi-tanned) skins	A
4106.92.90	--- Other	A
	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.	
	- <i>Whole hides and skins:</i>	
4107.11.00	-- Full grains, unsplit	A
4107.12.00	-- Grain splits	A
4107.19.00	-- Other	A
	- <i>Other, including sides:</i>	
4107.91.00	-- Full grains, unsplit	A
4107.92.00	-- Grain splits	A
4107.99.00	-- Other	A
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	A
	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on,	

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	whether or not split, other than leather of heading 41.14.	
4113.10.00	- Of goats or kids	A
4113.20.00	- Of swine	A
4113.30.00	- Of reptiles	A
4113.90.00	- Other	A
	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
4114.10.00	- Chamois (including combination chamois) leather	A
4114.20.00	- Patent leather and patent laminated leather; metallised leather	A
	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.	
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	A
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	A
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	A
	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.	
	- <i>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:</i>	
	- - <i>With outer surface of leather, of composition leather or of patent leather:</i>	
4202.11.10	- - - School satchels	A
4202.11.90	- - - Other	A
	- - <i>With outer surface of plastics or of textile materials:</i>	
4202.12.10	- - - School satchels	A
4202.12.90	- - - Other	A
	- - <i>Other:</i>	
4202.19.10	- - - Of wood, iron, steel or zinc	A
4202.19.20	- - - Of nickel or aluminium	A
4202.19.90	- - - Other	A
	- <i>Handbags, whether or not with shoulder strap, including those without handle:</i>	
4202.21.00	- - With outer surface of leather, of composition leather or of patent leather	A
4202.22.00	- - With outer surface of plastic sheeting or of textile materials	A
4202.29.00	- - Other	A
	- <i>Articles of a kind normally carried in the pocket or in the handbag:</i>	
4202.31.00	- - With outer surface of leather, of composition leather or of patent leather	A
4202.32.00	- - With outer surface of plastic sheeting or of textile materials	A
4202.39.00	- - Other	A
	- <i>Other:</i>	
	- - <i>With outer surface of leather, of composition leather or of patent leather:</i>	
4202.91.10	- - - Sport bags	A
4202.91.20	- - - Bowling bags	A
4202.91.90	- - - Other	A

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	-- <i>With outer surface of plastic sheeting or of textile materials:</i>		
4202.92.10	-- - Bowling bags		A
4202.92.90	-- - Other		A
	-- <i>Other:</i>		
4202.99.10	--- Of copper		A
4202.99.20	--- Of nickel		A
4202.99.30	--- Of zinc		A
4202.99.40	--- Of animal carving material or worked vegetable carving material or mineral origin		A
4202.99.90	--- Other		A
	Articles of apparel and clothing accessories, of leather or of composition leather.		
4203.10.00	- Articles of apparel	10%	B5
	- <i>Gloves, mittens and mitts:</i>		
4203.21.00	-- Specially designed for use in sports	10%	B3
	-- <i>Other gloves, mittens and mitts:</i>		
4203.29.10	-- - Protective work gloves	10%	B3
4203.29.90	-- - Other	10%	B3
4203.30.00	- Belts and bandoliers	10%	B3
4203.40.00	- Other clothing accessories	10%	B3
4204.00.00	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses. Other articles of leather or of composition leather.		A
4205.00.10	- Boot laces; mats	10%	B5
4205.00.20	- Industrial safety belts and harnesses		A
4205.00.30	- Leather strings or cords for jewelry or for personal adornment		A
4205.00.90	- Other		A
	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.		
4206.10.00	- Catgut		A
4206.90.00	- Other		A
	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.		
4301.10.00	- Of mink, whole, with or without head, tail or paws		A
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws		A
4301.60.00	- Of fox, whole, with or without head, tail or paws		A
4301.70.00	- Of seal, whole, with or without head, tail or paws		A
4301.80.00	- Other furskins, whole, with or without head, tail or paws		A
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use		A
	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.		
	- <i>Whole skins, with or without head, tail or paws, not assembled:</i>		
4302.11.00	-- Of mink		A
4302.13.00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb		A
4302.19.00	-- Other		A
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled		A
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled		A
	Articles of apparel, clothing accessories and other articles of furskin.		
	- <i>Articles of apparel and clothing accessories:</i>		
4303.10.10	-- Clothing accessories	10%	B5
4303.10.20	-- Articles of apparel	10%	B5
	- <i>Other:</i>		

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4303.90.10	-- Sport bags	10%	B5
4303.90.20	-- Article for industrial purposes	10%	B5
4303.90.90	-- Other	10%	B3
	Artificial fur and articles thereof		
4304.00.10	- Artificial fur	10%	B5
4304.00.20	- Article for industrial purposes	10%	B5
	- <i>Other:</i>		
4304.00.91	-- Sport bags	10%	B5
4304.00.99	-- Other	10%	B5
	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		A
	- <i>Wood in chips or particles:</i>		
4401.21.00	-- Coniferous	20%	B3
4401.22.00	-- Non-coniferous	20%	B3
4401.30.00	- Sawdust and other wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	20%	B3
4402.00.00	Wood charcoal (including shell and nut charcoal), whether or not agglomerated.		A
	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		
	- <i>Treated with paint, stains, creosote or other preservatives:</i>		
4403.10.10	-- Baulks	20%	B3
4403.10.20	-- Sawlogs and veneer logs	20%	B3
4403.10.30	-- Pit-props (mine timber) in the wood	20%	B3
4403.10.40	-- Poles, piles and other wood in the round	20%	B3
4403.10.90	-- Other	20%	B3
	- <i>Other, coniferous:</i>		
	- - <i>Damar Minyak:</i>		
4403.20.11	--- Pulpwood	20%	B3
4403.20.12	--- Baulks	20%	B3
4403.20.13	--- Sawlogs and veneer logs	20%	B3
4403.20.14	--- Pit-props (mine timber) in the round	20%	B3
4403.20.15	--- Poles, piles and other wood in the round	20%	B3
4403.20.19	--- Other	20%	B3
	- - <i>Podo:</i>		
4403.20.21	--- Pulpwood	20%	B3
4403.20.22	--- Baulks	20%	B3
4403.20.23	--- Sawlogs and veneer logs	20%	B3
4403.20.24	--- Pit-props (mine timber) in the round	20%	B3
4403.20.25	--- Poles, piles and other wood in the round	20%	B3
4403.20.29	--- Other	20%	B3
	- - <i>Sempilor:</i>		
4403.20.31	--- Pulpwood	20%	B3
4403.20.32	--- Baulks	20%	B3
4403.20.33	--- Sawlogs and veneer logs	20%	B3
4403.20.34	--- Pit-props (mine timber) in the round	20%	B3
4403.20.35	--- Poles, piles and other wood in the round	20%	B3
4403.20.39	--- Other	20%	B3
	- - <i>Other:</i>		
4403.20.91	--- Pulpwood	20%	B3
4403.20.92	--- Baulks	20%	B3
4403.20.93	--- Sawlogs and veneer logs	20%	B3
4403.20.94	--- Pit-props (mine timber) in the round	20%	B3

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4403.20.95	--- Poles, piles and other wood in the round	20%	B3
4403.20.99	--- Other	20%	B3
	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
	--- Dark Red Meranti (Obar Suluk):		
4403.41.11	---- Pulpwood	20%	B3
4403.41.12	---- Baulks	20%	B3
4403.41.13	---- Sawlogs and veneer logs	20%	B3
4403.41.14	---- Pit-props (mine timber) in the round	20%	B3
4403.41.15	---- Poles, piles and other wood in the round	20%	B3
4403.41.19	---- Other	20%	B3
	-- Light Red Meranti (Red Seraya):		
4403.41.21	---- Pulpwood	20%	B3
4403.41.22	---- Baulks	20%	B3
4403.41.23	---- Sawlogs and veneer logs	20%	B3
4403.41.24	---- Pit-props (mine timber) in the round	20%	B3
4403.41.25	---- Poles, piles and other wood in the round	20%	B3
4403.41.29	---- Other	20%	B3
	-- Meranti Bakau:		
4403.41.31	---- Pulpwood	20%	B3
4403.41.32	---- Baulks	20%	B3
4403.41.33	---- Sawlogs and veneer logs	20%	B3
4403.41.34	---- Pit-props (mine timber) in the round	20%	B3
4403.41.35	---- Poles, piles and other wood in the round	20%	B3
4403.41.39	---- Other	20%	B3
	-- Other:		
	--- Kapur:		
4403.49.11	---- Pulpwood	20%	B3
4403.49.12	---- Baulks	20%	B3
4403.49.13	---- Sawlogs and veneer logs	20%	B3
4403.49.14	---- Pit-props (mine timber) in the round	20%	B3
4403.49.15	---- Poles, piles and other wood in the round	20%	B3
4403.49.19	---- Other	20%	B3
	--- Keruing:		
4403.49.21	---- Pulpwood	20%	B3
4403.49.22	---- Baulks	20%	B3
4403.49.23	---- Sawlogs and veneer logs	20%	B3
4403.49.24	---- Pit-props (mine timber) in the round	20%	B3
4403.49.25	---- Poles, piles and other wood in the round	20%	B3
4403.49.29	---- Other	20%	B3
	--- Ramin:		
4403.49.31	---- Pulpwood	20%	B3
4403.49.32	---- Baulks	20%	B3
4403.49.33	---- Sawlogs and veneer logs, in the rough	20%	B3
4403.49.34	---- Sawlogs and veneer logs, roughly squared	20%	B3
4403.49.35	---- Pit-props (mine timber) in the round	20%	B3
4403.49.36	---- Poles, piles and other wood in the round	20%	B3
4403.49.39	---- Other	20%	B3
	-- Other, of the following tropical wood specified in Subheading Note 1 to this Chapter:		
4403.49.91	---- Pulpwood	20%	B3
4403.49.92	---- Baulks	20%	B3
4403.49.93	---- Sawlogs and veneer logs	20%	B3
4403.49.94	---- Pit-props (mine timber) in the round	20%	B3

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4403.49.95	--- Poles, piles and other wood in the round	20%	B3
4403.49.99	--- Other	20%	B3
	- Other:		
	- - Of oak (<i>Quercus spp.</i>):		
4403.91.10	--- Pulpwood	20%	B3
4403.91.20	--- Baulks	20%	B3
4403.91.30	--- Sawlogs and veneer logs	20%	B3
4403.91.40	--- Pit-props (mine timber) in the round	20%	B3
4403.91.50	--- Poles, piles and other wood in the round	20%	B3
4403.91.90	--- Other	20%	B3
	- - Of beech (<i>Fagus spp.</i>):		
4403.92.10	--- Pulpwood	20%	B3
4403.92.20	--- Baulks	20%	B3
4403.92.30	--- Sawlogs and veneer logs	20%	B3
4403.92.40	--- Pit-props (mine timber) in the round	20%	B3
4403.92.50	--- Poles, piles and other wood in the round	20%	B3
4403.92.90	--- Other	20%	B3
	- - Other:		
4403.99.10	--- Pulpwood	20%	B3
4403.99.20	--- Baulks	20%	B3
4403.99.30	--- Sawlogs and veneer logs	20%	B3
4403.99.40	--- Pit-props (mine timber) in the round	20%	B3
4403.99.50	--- Poles, piles and other wood in the round	20%	B3
4403.99.90	--- Other	20%	B3
	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		
4404.10.00	- Coniferous	20%	B3
4404.20.00	- Non-coniferous	20%	B3
4405.00.00	Wood wool; wood flour.	20%	B3
	Railway or tramway sleepers (cross-ties) of wood.		
4406.10.00	- Not impregnated	20%	B3
4406.90.00	- Other	20%	B3
	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
	- Coniferous:		
4407.10.10	- - Planed	20%	B3
4407.10.20	- - Sanded or end-jointed	20%	B3
4407.10.90	- - Other	20%	B3
	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
	- - <i>Virola</i> , <i>Mahogany</i> (<i>Swietenia spp.</i>), <i>Imbuia</i> and <i>Balsa</i> :		
4407.24.10	--- Planed	20%	B3
4407.24.20	--- Sanded or end-jointed	20%	B3
4407.24.90	--- Other	20%	B3
	- - <i>Dark Red Meranti</i> , <i>Light Red Meranti</i> and <i>Meranti Bakau</i> :		
	- - - <i>Dark Red Meranti</i> , <i>Light Red Maranti</i> :		
4407.25.11	---- Planed	20%	B3
4407.25.12	---- Sanded or end-jointed	20%	B3
4407.25.19	---- Other	20%	B3
	- - - <i>Meranti Bakau</i> :		
4407.25.21	---- Planed	20%	B3
4407.25.22	---- Sanded or end-jointed	20%	B3
4407.25.29	---- Other	20%	B3

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	-- <i>White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:</i>		
4407.26.10	--- Planed	20%	B3
4407.26.20	--- Sanded or end-jointed	20%	B3
4407.26.90	--- Other	20%	B3
	-- <i>Other:</i>		
	--- <i>Jelutong (Dyera spp.):</i>		
4407.29.11	---- Planed	20%	B3
4407.29.12	---- Sanded or end-jointed	20%	B3
4407.29.19	---- Other	20%	B3
	--- <i>Kapur (Dryobalanops spp.):</i>		
4407.29.21	---- Planed	20%	B3
4407.29.22	---- Sanded or end-jointed	20%	B3
4407.29.29	---- Other	20%	B3
	--- <i>Kempas (Koompassia spp.):</i>		
4407.29.31	---- Planed	20%	B3
4407.29.32	---- Sanded or end-jointed	20%	B3
4407.29.39	---- Other	20%	B3
	--- <i>Keruing (Dipterocarpus spp.):</i>		
4407.29.41	---- Planed	20%	B3
4407.29.42	---- Sanded or end-jointed	20%	B3
4407.29.49	---- Other	20%	B3
	--- <i>Ramin (Gonystylus spp.):</i>		
4407.29.51	---- Planed	20%	B3
4407.29.52	---- Sanded or end-jointed	20%	B3
4407.29.59	---- Other	20%	B3
	--- <i>Teak (Tectong spp.):</i>		
4407.29.61	---- Teak decks planed	20%	B3
4407.29.62	---- Other, planed	20%	B3
4407.29.63	---- Sanded or end-jointed	20%	B3
4407.29.69	---- Other	20%	B3
	--- <i>Balau (Shorea spp.):</i>		
4407.29.71	---- Planed	20%	B3
4407.29.72	---- Sanded or end-jointed	20%	B3
4407.29.79	---- Other	20%	B3
	--- <i>Mengkulang (Heritiera spp.):</i>		
4407.29.81	---- Planed	20%	B3
4407.29.82	---- Sanded or end-jointed	20%	B3
4407.29.89	---- Other	20%	B3
	--- <i>Other:</i>		
	---- <i>Jongkong and Merbau (Intsia spp.):</i>		
4407.29.91	----- Planed	20%	B3
4407.29.92	----- Sanded or end-jointed	20%	B3
4407.29.93	----- Other	20%	B3
	---- <i>Other:</i>		
4407.29.94	----- Planed	20%	B3
4407.29.95	----- Sanded or end-jointed	20%	B3
4407.29.99	----- Other	20%	B3
	- <i>Other:</i>		
	-- <i>Of oak (Quercus spp.):</i>		
4407.91.10	--- Planed	20%	B3
4407.91.20	--- Sanded or end-jointed	20%	B3
4407.91.90	--- Other	20%	B3
	-- <i>Of beech (Fagus spp.):</i>		
4407.92.10	--- Planed	20%	B3

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4407.92.20	- - - Sanded or end-jointed	20%	B3
4407.92.90	- - - Other	20%	B3
	- - <i>Other:</i>		
4407.99.10	- - - Aguila wood, planed	20%	B3
4407.99.20	- - - Aguila wood, sanded or end-jointed	20%	B3
4407.99.30	- - - Other, planed	20%	B3
4407.99.40	- - - Other, sanded or end-jointed	20%	B3
4407.99.90	- - - Other	20%	B3
	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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.		
	- <i>Coniferous:</i>		
4408.10.10	- - Cedar wood slats prepared for pencil manufacture; radiata pinewood for blockboard manufacturing	20%	B3
4408.10.20	- - Other wood prepared for pencil manufacture	20%	B3
4408.10.30	- - Face veneer sheets	20%	B3
4408.10.90	- - Other	20%	B3
	- <i>Of tropical woods specified in Subheading Note 1 to this Chapter:</i>		
	- - <i>Dark Red Meranti, Light Red Meranti and Meranti Bakau :</i>		
4408.31.10	- - - Prepared for pencil manufacture	20%	B3
4408.31.90	- - - Other	20%	B3
	- - <i>Other:</i>		
4408.39.10	- - - Jelutong wood slats prepared for pencil manufacture	20%	B3
4408.39.20	- - - Other wood prepared for pencil manufacture	20%	B3
4408.39.90	- - - Other	20%	B3
	- <i>Other:</i>		
4408.90.10	- - Face veneer sheets	20%	B3
4408.90.20	- - Other teak not used in the manufacture of pencils	20%	B3
4408.90.90	- - Other	20%	B3
	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.		
4409.10.00	- Coniferous	20%	B3
	- <i>Non-coniferous:</i>		
4409.20.10	- - Teak strips for parquet flooring	20%	B3
4409.20.20	- - Other strips for parquet flooring	20%	B3
4409.20.30	- - Other Friezes for parquet flooring	20%	B3
4409.20.90	- - Other	20%	B3
	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
	- <i>Oriented strand board and waferboard, of wood:</i>		
4410.21.00	- - Unworked or not further worked than sanded	20%	B3
4410.29.00	- - Other	20%	B3
	- <i>Other, of wood:</i>		
4410.31.00	- - Unworked or not further worked than sanded	20%	B3
4410.32.00	- - Surface-covered with melamine-impregnated paper	20%	B3
4410.33.00	- - Surface-covered with decorative laminates of plastics	20%	B3
4410.39.00	- - Other	20%	B3
4410.90.00	- Other	20%	B3
	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
	- <i>Fibreboard of a density exceeding 0.8 g/cm³:</i>		
4411.11.00	- - Not mechanically worked or surface covered		A

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4411.19.00	-- Other - Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		A
4411.21.00	-- Not mechanically worked or surface covered - Other:		A
4411.29.10	-- - Wooden beading and mouldings, including moulded skirting and other moulded board		A
4411.29.90	-- - Other - Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :		A
4411.31.00	-- Not mechanically worked or surface covered - Other:		A
4411.39.10	-- - Wooden beading and mouldings, including moulded skirting and other moulded board		A
4411.39.90	-- - Other - Other:		A
4411.91.00	-- Not mechanically worked or surface covered - Other:		A
4411.99.10	-- - Wooden beading and mouldings, including moulded skirting and other moulded board		A
4411.99.90	-- - Other Plywood, veneered panels and similar laminated wood. - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: - - With at least one outer ply of tropical woods specified in Subheading Note 1 to this Chapter:		A
4412.13.10	--- Plain	20%	B3
4412.13.90	--- Other - Other, with at least one outer ply of non-coniferous wood:	20%	B3
4412.14.10	--- Plain	20%	B3
4412.14.90	--- Other - Other:	20%	B3
4412.19.10	--- Plain	20%	B3
4412.19.90	--- Other - Other, with at least one outer ply of non-coniferous wood:	20%	B3
4412.22.00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	20%	B3
4412.23.00	-- Other, containing at least one layer of particle board	20%	B3
4412.29.00	-- Other - Other:	20%	B3
4412.92.00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	20%	B3
4412.93.00	-- Other, containing at least one layer of particle board	20%	B3
4412.99.00	-- Other	20%	B3
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	20%	B3
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects. 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.		A
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums		A
4415.20.00	- Pallets, box pallets and other load boards; pallet collars Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A
4416.00.10	- Staves	20%	B3
4416.00.90	- Other Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A
4417.00.10	- Boot or shoe lasts		A
4417.00.90	- Other		A

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	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
4418.10.00	- Windows, French-windows and their frames			A
4418.20.00	- Doors and their frames and thresholds			A
4418.30.00	- Parquet panels	20%		B3
4418.40.00	- Shuttering for concrete constructional work			A
4418.50.00	- Shingles and shakes	20%		B3
	- <i>Other:</i>			
4418.90.10	- - Cellular wood panels	20%		B3
4418.90.90	- - Other			A
4419.00.00	Tableware and kitchenware, of wood.			A
	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10.00	- Statuettes and other ornaments, of wood			A
4420.90.00	- Other			A
	Other articles of wood.			
4421.10.00	- Clothes hangers			A
	- <i>Other:</i>			
4421.90.10	- - Spools, cops and bobbins, sewing thread reels and the like			A
4421.90.20	- - Match splints	20%		B3
4421.90.30	- - Wooden pegs or pins for footwear	20%		B3
4421.90.40	- - Candy-sticks, ice-cream sticks and ice-cream spoons			A
4421.90.50	- - Wood paving blocks			A
4421.90.60	- - Blind and blind fittings			A
4421.90.70	- - Fans and handscreens, frames and handles therefor and parts of such frames and handles			A
	- - <i>Other:</i>			
4421.90.91	- - - Horse and bullock gear			A
4421.90.92	- - - Prayer beads			A
4421.90.93	- - - Other beads			A
4421.90.94	- - - Toothpicks			A
4421.90.99	- - - Other			A
	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10.00	- Natural cork, raw or simply prepared			A
4501.90.00	- Other			A
4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).			A
	Articles of natural cork.			
4503.10.00	- Corks and stoppers			A
4503.90.00	- Other			A
	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs			A
4504.90.00	- Other			A
	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).			
	- <i>Mats, matting and screens of vegetable materials:</i>			
4601.20.10	- - Mats and matting	10%		B5
4601.20.20	- - Screens			A
	- <i>Other:</i>			
	- - <i>Of vegetable materials:</i>			

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4601.91.10	- - - Plaits and similar products of plaiting materials, whether or not assembled or not assembled into strips		A
4601.91.90	- - - Other		A
	- - <i>Other:</i>		
4601.99.10	- - - Mats and matting	10%	B5
4601.99.20	- - - Plaits and similar products of plaiting materials, whether or not assembled or not assembled into strips		A
4601.99.90	- - - Other		A
	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
	- <i>Of vegetable materials:</i>		
4602.10.10	- - Of rattan		A
4602.10.20	- - Of bamboo		A
4602.10.90	- - Other		A
4602.90.00	- Of other materials		A
4701.00.00	Mechanical wood pulp.		A
	Chemical wood pulp, dissolving grades.		
4702.00.10	- Used in the manufacture of rayon fibre		A
4702.00.90	- Other		A
	Chemical wood pulp, soda or sulphate, other than dissolving grades.		
	- <i>Unbleached:</i>		
4703.11.00	- - Coniferous		A
4703.19.00	- - Non-coniferous		A
	- <i>Semi-bleached or bleached:</i>		
4703.21.00	- - Coniferous		A
4703.29.00	- - Non-coniferous		A
	Chemical wood pulp, sulphite, other than dissolving grades.		
	- <i>Unbleached:</i>		
4704.11.00	- - Coniferous		A
4704.19.00	- - Non-coniferous		A
	- <i>Semi-bleached or bleached:</i>		
4704.21.00	- - Coniferous		A
4704.29.00	- - Non-coniferous		A
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.		A
	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.		
4706.10.00	- Cotton linters pulp		A
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		A
	- <i>Other:</i>		
4706.91.00	- - Mechanical		A
4706.92.00	- - Chemical		A
4706.93.00	- - Semi-chemical		A
	Recovered (waste and scrap) paper or paperboard.		
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard		A
4707.20.00	- Other paper of paperboard made mainly of bleached chemical pulp, not coloured in the mass		A
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		A
4707.90.00	- Other, including unsorted waste and scrap		A
	Newsprint, in rolls or sheets.		
4801.00.10	- Weighing not more than 55 g/m2		A
4801.00.90	- Other		A
	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and		

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	punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than of heading 48.01 or 48.03; hand-made paper and paperboard.	
4802.10.00	- Hand-made paper and paperboard	A
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	A
	- Carbonising base paper:	
4802.30.10	-- Weighing less than 20 g/m2	A
4802.30.90	-- Other	A
4802.40.00	- Wallpaper base	A
	- Other paper and paperboard, not containing fibres obtained by a mechanical process or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
	-- Weighing less than 40 g/m2:	
4802.54.10	--- Used in the manufacture of gypsum boards and computer cards or paper	A
4802.54.20	--- Aluminium base paper	A
4802.54.30	--- Other printing, writing or photocopy papers and of a kind used for graphic purposes	A
4802.54.90	--- Other	A
	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls:	
4802.55.10	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	A
4802.55.20	--- Fancy paper and paperboard including with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish	A
4802.55.30	--- Aluminium base paper	A
4802.55.40	--- Other printing, writing or photocopy papers and of a kind used for graphic purposes	A
4802.55.90	--- Other	A
	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
4802.56.10	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	A
4802.56.20	--- Fancy paper and paperboard including with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish	A
4802.56.30	--- Other printing, writing or photocopy papers and of a kind used for graphic purposes	A
4802.56.90	--- Other	A
	-- Other, weighing 40 g/m2 or more but not more than 150 g/m2:	
4802.57.10	--- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper	A
4802.57.20	--- Fancy paper and paperboard including with watermarks, granitized felt finish, fibers or blend of specks and vellum antique finish	A
4802.57.30	--- Other printing, writing or photocopy papers and of a kind used for graphic purposes	A
4802.57.90	--- Other	A
	-- Weighing more than 150 g/m2:	
4802.58.10	--- Used in the manufacture of gypsum boards and computer cards or paper	A
4802.58.20	--- Fancy paper and paperboard including with watermarks, granitized felt finish, fibers or blend of specks and vellum antique finish	A
4802.58.30	--- Other printing, writing or photocopy papers and of a kind used for graphic purposes	A
4802.58.90	--- Other	A
	- 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:	

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	-- In rolls:	
4802.61.10	--- Aluminium paper base	A
4802.61.20	--- For printing banknotes; manufacture of gypsum boards and computer cards or paper	A
4802.61.30	--- Other printing, writing or photocopy papers and of a kind used for graphic purposes	A
4802.61.90	--- Other	A
	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
4802.62.10	--- Aluminium paper base	A
4802.62.20	--- For printing banknotes; manufacture of gypsum boards and computer cards or paper	A
4802.62.30	--- Other printing, writing or photocopy papers and of a kind used for graphic purposes	A
4802.62.90	--- Other	A
	-- Other:	
4802.69.10	--- Aluminium paper base	A
4802.69.20	--- For printing banknotes; manufacture of gypsum boards and computer cards or paper	A
4802.69.30	--- Other printing, writing or photocopy papers and of a kind used for graphic purposes	A
4802.69.90	--- Other	A
	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, surfaced-decorated or printed, in rolls or sheets.	
4803.00.10	- Cellulose wadding not further worked than being coloured or marbled through out the mass	A
4803.00.20	- Tissue paper	A
4803.00.90	- Other	A
	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
	- Kraftliner:	
4804.11.00	-- Unbleached	A
4804.19.00	-- Other	A
	- Sack kraft paper:	
	-- Unbleached:	
4804.21.10	--- For making cement bags	A
4804.21.90	--- Other	A
	-- Other:	
4804.29.10	--- Composite papers	A
4804.29.90	--- Other	A
	- Other kraft paper and paperboard weighing 150 g/m2 or less:	
	-- Unbleached:	
4804.31.10	--- Electrical grade insulating Kraft paper	A
4804.31.20	--- Kraft paper in rolls of a width of 209 mm for use as wrapper in dynamite sticks	A
4804.31.30	--- Of a wet strength 40g to 60g, for plywood adhesive tape	A
4804.31.90	--- Other	A
	-- Other:	
4804.39.10	--- Of a wet strength 40g to 60g, for plywood adhesive tape	A
4804.39.90	--- Other	A
	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:	
	-- Unbleached:	
4804.41.10	--- Electrical grade insulating kraft paper	A
4804.41.90	--- Other	A
4804.42.00	-- Bleached uniformly throughout the mass and of which more than	A

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	95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	
4804.49.00	- - Other	A
	- Other kraft paper and paperboard weighing 225 g/m2 or more:	
	- - Unbleached:	
4804.51.10	- - - Electrical grade insulating Kraft paper	A
4804.51.20	- - - Kraft paper in rolls of a width of 209 mm for use as wrapper in dynamite sticks	A
4804.51.30	- - - Of a wet strength 40g to 60g, for plywood adhesive tape	A
4804.51.90	- - - Other	A
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	A
4804.59.00	- - Other	A
	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:	
4805.11.00	- - Semi-chemical fluting paper	A
4805.12.00	- - Straw fluting paper	A
4805.19.00	- - Other	A
	- Testliner (recycled liner board):	
4805.24.00	- - Weighing 150 g/m2 or less	A
4805.25.00	- - Weighing more than 150 g/m2	A
	- Sulphite wrapping paper:	
4805.30.10	- - Coloured match wrapping paper	A
4805.30.90	- - Other	A
4805.40.00	- Filter paper and paperboard	A
4805.50.00	- Felt paper and paperboard	A
	- Other:	
	- - Weighing 150 g/m2 or less:	
4805.91.10	- - - Paper used as interleaf material for the packing of flat glass products, with a resin content of not more than 0.6%	A
4805.91.20	- - - Blotting paper	A
4805.91.30	- - - Joss paper	A
4805.91.90	- - - Other	A
4805.92.00	- - Weighing more than 150 g/m2 but less than 225g/m2	A
4805.93.00	- - Weighing 225 g/m2 or more	A
	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	
4806.10.00	- Vegetable parchment	A
4806.20.00	- Greaseproof papers	A
4806.30.00	- Tracing papers	A
4806.40.00	- Glassine and other glazed transparent or translucent papers	A
4807.00.00	Composite paper or 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.	A
	Paper or 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.	
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	A
4808.20.00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	A
4808.30.00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	A
	- Other:	
4808.90.10	- - Embossed paper including fancy paper used for the manufacture of writing, printing, lining or covering paper	A

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4808.90.90	- - Other Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicating stencils or offset plates), whether or not printed, in rolls or sheets. - Carbon or similar copying papers:	A
4809.10.10	- - Carbon paper	A
4809.10.90	- - Other	A
4809.20.00	- Self-copy paper	A
4809.90.00	- Other 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: - - In rolls:	A
4810.13.10	- - - Aluminium paper base	A
4810.13.20	- - - Art paper	A
4810.13.30	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	A
4810.13.90	- - - Other - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	A
4810.14.10	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	A
4810.14.20	- - - Aluminium paper base	A
4810.14.30	- - - Paper intended for printing securities, coupons, cheques or similar articles, except bank notes	A
4810.14.40	- - - Art paper	A
4810.14.90	- - - Other - - Other:	A
4810.19.10	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	A
4810.19.20	- - - Aluminium paper base	A
4810.19.30	- - - Paper intended for printing securities, coupons, cheques and similar articles, except bank notes	A
4810.19.40	- - - Coated paper and paperboard used for inkjet printing	A
4810.19.90	- - - Other - 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: - - Light-weight coated paper:	A
4810.22.10	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	A
4810.22.20	- - - Aluminium paper base	A
4810.22.90	- - - Other - - Other:	A
4810.29.10	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	A
4810.29.20	- - - Aluminium paper base	A
4810.29.30	- - - Art paper	A
4810.29.90	- - - Other - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: - - 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 150 g/m2 or	A

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	less:		
4810.31.10	- - - Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper		A
4810.31.90	- - - Other		A
	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2:		
4810.32.10	- - - Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper		A
4810.32.90	- - - Other		A
	- - Other:		
4810.39.10	- - - Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper		A
4810.39.90	- - - Other		A
	- Other paper and paperboard:		
	- - Multi-ply:		
4810.92.10	- - - Grey backboard		A
4810.92.20	- - - Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper		A
4810.92.90	- - - Other		A
	- - Other:		
4810.99.10	- - - Paper and paperboard, coated or surface-coloured for used in manufacture of computer cards or paper		A
4810.99.90	- - - Other		A
	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.		
4811.10.00	- Tarred, bituminised or asphalted paper and paperboard		A
	- Gummed or adhesive paper and paperboard:		
4811.41.00	- - Self-adhesive		A
4811.49.00	- - Other		A
	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	- - Bleached, weighing more than 150 g/m2		A
4811.59.00	- - Other		A
4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		A
	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.90.10	- - Paper and paperboard, coated or covered with aluminium foils on the inner side and bearing marks or words which indicate that they are used for containing milk		A
4811.90.20	- - Aluminium paper base		A
4811.90.90	- - Other		A
4812.00.00	Filter blocks, slabs and plates, of paper pulp.		A
	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
4813.10.00	- In the form of booklets or tubes		A
4813.20.00	- In rolls of a width not exceeding 5cm		A
4813.90.00	- Other		A
	Wallpaper and similar wall coverings; window transparencies of paper.		
4814.10.00	- "Ingrain" paper		A
4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics		A
4814.30.00	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven		A

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	- Other:	
4814.90.10	- - Wallpaper and similar wall coverings, consisting of grained, embossed, surface-coloured, design-printed, or otherwise surface-decorated paper, coated or covered with transparent protective plastics	A
4814.90.90	- - Other	A
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	A
	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.	
4816.10.00	- Carbon or similar copying papers	A
4816.20.00	- Self-copy paper	A
4816.30.00	- Duplicator stencils	A
	- Other:	
4816.90.10	- - Heat transfer paper	A
4816.90.20	- - Offset plates of paper	A
4816.90.90	- - Other	A
	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
4817.10.00	- Envelopes	A
4817.20.00	- Letter cards, plain postcards and correspondence cards	A
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	A
	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 16cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
4818.10.00	- Toilet paper	A
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	A
4818.30.00	- Tablecloths and serviettes	A
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	
4818.40.10	- - Napkins and napkin liners for babies and similar sanitary articles	A
4818.40.20	- - Sanitary towels, tampons and similar articles	A
	- Articles of apparel and clothing accessories:	
4818.50.10	- - Surgical face masks	A
4818.50.90	- - Other	A
4818.90.00	- Other	A
	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like.	
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	A
	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:	
4819.20.10	- - Boxes	A
4819.20.90	- - Other	A
4819.30.00	- Sacks and bags having a base of a width of 40 cm or more	A
4819.40.00	- Other sacks and bags, including cones	A
4819.50.00	- Other packing containers, including record sleeves	A
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	A
	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise	

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	books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	A
4820.20.00	- Exercise books	A
4820.30.00	- Binders (other than book covers), folders and file covers	A
4820.40.00	- Manifold business forms and interleaved carbon sets	A
4820.50.00	- Albums for samples or for collections	A
4820.90.00	- Other	A
	Paper or paperboard labels of all kinds, whether or not printed.	
	- Printed:	
4821.10.10	- - Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	A
4821.10.90	- - Other	A
	- Other:	
4821.90.10	- - Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	A
4821.90.90	- - Other	A
	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	
4822.10.00	- Of a kind used for winding textile yarn	A
4822.90.00	- Other	A
	Other paper, paperboard, cellulose wadding and webs or cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
	- Gummed or adhesive paper, in strips or rolls:	
	- - Self-adhesive:	
4823.12.10	- - - Gummed sterilisation indicators (autoclave tapes)	A
4823.12.90	- - - Other	A
4823.19.00	- - Other	A
	- Filter paper and paperboard:	
4823.20.10	- - Filter paper weighing less than 150 g/m ²	A
4823.20.90	- - Other	A
	- Rolls, sheets and dials, printed for self-recording apparatus:	
	- - For electro-medical apparatus:	
4823.40.11	- - - Cardiograph recording paper	A
4823.40.19	- - - Other	A
4823.40.90	- - Other	A
4823.60.00	- Trays, dishes, plates, cups and the like, of paper or paperboard	A
	- Moulded or pressed articles of paper pulp:	
4823.70.10	- - Gaskets and washers	A
4823.70.90	- - Other	A
	- Other:	
4823.90.10	- - Joss paper	A
4823.90.20	- - Sterilization indicators, not gummed; cocooning frames for silk-worms	A
	- - Cards for office machines:	
4823.90.31	- - - Unpunched cards for office punched card machines, whether or not in strips	A
4823.90.39	- - - Other	A
4823.90.40	- - Telegraph or teleprinter paper in strips or rolls	A
4823.90.50	- - Display cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	A
4823.90.60	- - Cup stock board;(i.e polyethylene coated paperboard used for the	A

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	manufacture of paper cup bottoms), in reels of a width of less than 10 cm; die-cut polyethylene (PE) coated paperboard for paper-cup making; coated paper and paperboard used for inkjet printing	
4823.90.70	-- Paper tube set for the manufacture of fireworks	A
4823.90.80	-- Paper used as interleaf material for separating in-process battery plates	A
	-- Other:	
4823.90.91	--- Base paper of printed cork tipping for cigarettes industry	A
4823.90.92	--- Silicone paper	A
4823.90.93	--- Punched jacquard cards	A
4823.90.94	--- Fans and handscreens, with paper mounts or leaves and frames of any materials, and separately imported mounts	A
4823.90.95	--- Other, cut to size or shape, in strips, rolls or sheets	A
4823.90.96	--- Cellulose wadding and webs of cellulose fibre, coloured or marbled throughout the mask	A
4823.90.97	--- Articles of planting	A
4823.90.98	--- Other, cut to size or shape, other than in strips, rolls or sheets	A
4823.90.99	--- Other	A
	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
	- In single sheets, whether or not folded:	
	-- For education:	
4901.10.11	--- Wholly or essentially in the official language of the importing country	A
4901.10.19	--- Other	A
	-- Other:	
4901.10.21	--- Wholly or essentially in the official language of the importing country	A
4901.10.29	--- Other	A
	- Other:	
	-- Dictionaries and encyclopaedias, and serial instalments thereof:	
4901.91.10	--- Wholly or essentially in the official language of the importing country	A
4901.91.90	--- Other	A
	-- Other:	
	--- Educational, technical, scientific, historical or cultural books, including children or legal books and economic books:	
4901.99.11	---- Wholly or essentially in the official language of the importing country	A
4901.99.19	---- Other	A
	-- Other:	
4901.99.91	---- Wholly or essentially in the official language of the importing country	A
4901.99.99	---- Other	A
	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
4902.10.00	- Appearing at least four times a week	A
	- Other:	
	-- Appearing weekly:	
4902.90.11	--- Scientific, technical or economic	A
4902.90.19	--- Other	A
	-- Appearing fortnightly:	
4902.90.21	--- Scientific, technical or economic	A
4902.90.29	--- Other	A
	-- Other:	
4902.90.91	--- Scientific, technical or economic	A
4902.90.99	--- Other	A
4903.00.00	Children's picture, drawing or colouring books.	A
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	A

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4905.10.00	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans and globes, printed. - Globes - Other:	A
4905.91.00	- - In book form	A
4905.99.00	- - Other	A
4906.00.10	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. - Plans and drawings, including photographic reproduction or carbon copies of plans and drawings	A
4906.00.90	- Other	A
4907.00.10	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. - Banknotes, being legal tender	A
4907.00.20	- Unused postage stamps	A
4907.00.30	- Revenue or similar stamps	A
4907.00.40	- Stock, share or bond certificates and similar documents of title; cheque forms	A
4907.00.90	- Other	A
4908.10.00	Transfers (decalcomanias). - Transfers (decalcomanias), vitrifiable	A
4908.90.00	- Other	A
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	A
4910.00.00	Calendars of any kind, printed, including calendar blocks. Other printed matter, including printed pictures and photographs.	A
4911.10.00	- Trade advertising material, commercial catalogues and the like - Other:	A
4911.91.10	- - Pictures, designs and photographs: - - - Anatomical or botanical instruction charts and diagrams and the like	A
4911.91.20	- - - Other wall pictures and diagrams for instructional purposes; pictures, designs and photographs for incorporation into books, advertising circulars or commercial catalogues	A
4911.91.90	- - - Other	A
4911.99.10	- - Other: - - - Printed cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	A
4911.99.20	- - - Printed stickers for explosives	A
4911.99.90	- - - Other	A
5001.00.00	Silk-worm cocoons suitable for reeling.	A
5002.00.00	Raw silk (not thrown). Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	A
5003.10.00	- Not carded or combed	A
5003.90.00	- Other	A
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	A
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	A
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. Woven fabrics of silk or of silk waste.	A
5007.10.10	- Fabrics of noil silk: - - Bleached or unbleached	A

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5007.10.90	- - Other	A
	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:	
5007.20.10	- - Bleached or unbleached	A
5007.20.90	- - Other	A
	- Other fabrics :	
5007.90.10	- - Bleached or unbleached	A
5007.90.90	- - Other	A
	Wool, not carded or combed.	
	- Greasy, including fleece-washed wool:	
5101.11.00	- - Shorn wool	A
5101.19.00	- - Other	A
	- Degreased, not carbonised:	
5101.21.00	- - Shorn wool	A
5101.29.00	- - Other	A
5101.30.00	- Carbonised	A
	Fine or coarse animal hair, not carded or combed.	
	- Fine animal hair:	
5102.11.00	- - Of Kashmir (cashmere) goats	A
5102.19.00	- - Other	A
5102.20.00	- Coarse animal hair	A
	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
5103.10.00	- Noils of wool or of fine animal hair	A
5103.20.00	- Other waste of wool or of fine animal hair	A
5103.30.00	- Waste of coarse animal hair	A
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	A
	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
5105.10.00	- Carded wool	A
	- Wool tops and other combed wool:	
5105.21.00	- - Combed wool in fragments	A
5105.29.00	- - Other	A
	- Fine animal hair, carded or combed:	
5105.31.00	- - Of Kashmir (cashmere) goats	A
5105.39.00	- - Other	A
5105.40.00	- Coarse animal hair, carded or combed	A
	Yarn of carded wool, not put up for retail sale.	
5106.10.00	- Containing 85% or more by weight of wool	A
5106.20.00	- Containing less than 85% by weight of wool	A
	Yarn of combed wool, not put up for retail sale.	
5107.10.00	- Containing 85% or more by weight of wool	A
5107.20.00	- Containing less than 85% by weight of wool	A
	Yarn of fine animal hair (carded or combed), not put up for retail sale.	
5108.10.00	- Carded	A
5108.20.00	- Combed	A
	Yarn of wool or of fine animal hair, put up for retail sale.	
5109.10.00	- Containing 85% or more by weight of wool or fine animal hair	A
5109.90.00	- Other	A
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	A
	Woven fabrics of carded wool or of carded fine animal hair.	
	- Containing 85% or more by weight of wool or of fine animal hair:	
	- - Of a weight not exceeding 300 g/m2:	
5111.11.10	- - - Unbleached	A
5111.11.90	- - - Other	A

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	- - Other:	
5111.19.10	- - - Unbleached	A
5111.19.90	- - - Other	A
	- Other, mixed mainly or solely with man-made filaments:	
5111.20.10	- - Unbleached	A
5111.20.90	- - Other	A
	- Other, mixed mainly or solely with man-made staple fibres:	
5111.30.10	- - Unbleached	A
5111.30.90	- - Other	A
	- Other:	
5111.90.10	- - Unbleached	A
5111.90.90	- - Other	A
	Woven fabrics of combed wool or of combed fine animal hair.	
	- Containing 85% or more by weight of wool or of fine animal hair:	
	- - Of a weight not exceeding 200 g/m2:	
5112.11.10	- - - Unbleached	A
5112.11.90	- - - Other	A
	- - Other:	
5112.19.10	- - - Unbleached	A
5112.19.90	- - - Other	A
	- Other, mixed mainly or solely with man-made filaments:	
5112.20.10	- - Unbleached	A
5112.20.90	- - Other	A
	- Other, mixed mainly or solely with man-made staple fibres:	
5112.30.10	- - Unbleached	A
5112.30.90	- - Other	A
	- Other:	
5112.90.10	- - Unbleached	A
5112.90.90	- - Other	A
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	A
5201.00.00	Cotton, not carded or combed.	A
	Cotton waste (including yarn waste and garnetted stock).	
5202.10.00	- Yarn waste (including thread waste)	A
	- Other:	
5202.91.00	- - Garnetted stock	A
5202.99.00	- - Other	A
5203.00.00	Cotton, carded or combed.	A
	Cotton sewing thread, whether or not put up for retail sale.	
	- Not put up for retail sale:	
5204.11.00	- - Containing 85% or more by weight of cotton	A
5204.19.00	- - Other	A
5204.20.00	- Put up for retail sale	A
	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:	
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	A
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	A
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	A
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	A
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	A

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	- Single yarn, of combed fibres:	
5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	A
5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	A
5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	A
5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	A
5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	A
5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	A
5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	A
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	A
5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	A
5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	A
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	A
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	A
	- Multiple (folded) or cabled yarn, of combed fibres:	
5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	A
5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	A
5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	A
5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	A
5205.46.00	-- 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)	A
5205.47.00	-- 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)	A
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	A
	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:	
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	A
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	A
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	A
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	A
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	A

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	- Single yarn, of combed fibres:	
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	A
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	A
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	A
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	A
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	A
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	A
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	A
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	A
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	A
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	A
	- Multiple (folded) or cabled yarn, of combed fibres:	
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	A
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	A
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	A
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	A
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	A
	Cotton yarn (other than sewing thread) put up for retail sale.	
5207.10.00	- Containing 85% or more by weight of cotton	A
5207.90.00	- Other	A
	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.	
	- Unbleached:	
5208.11.00	-- Plain weave, weighing not more than 100 g/m2	A
5208.12.00	-- Plain weave, weighing more than 100 g/m2	A
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	A
5208.19.00	-- Other fabrics	A
	- Bleached:	
	-- Plain weave, weighing not more than 100 g/m2:	
5208.21.10	--- Absorbent fabric for surgical use	A
5208.21.90	--- Other	A
5208.22.00	-- Plain weave, weighing more than 100 g/m2	A
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	A
5208.29.00	-- Other fabrics	A
	- Dyed:	
5208.31.00	-- Plain weave, weighing not more than 100 g/m2	A
5208.32.00	-- Plain weave, weighing more than 100 g/m2	A
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	A

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5208.39.00	- - Other fabrics	A
	- Of yarns of different colours:	
5208.41.00	- - Plain weave, weighing not more than 100 g/m2	A
5208.42.00	- - Plain weave, weighing more than 100 g/m2	A
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	A
5208.49.00	- - Other fabrics	A
	- Printed:	
5208.51.00	- - Plain weave, weighing not more than 100 g/m2	A
5208.52.00	- - Plain weave, weighing more than 100 g/m2	A
5208.53.00	- - 3-thread or 4-thread twill, including cross twill	A
5208.59.00	- - Other fabrics	A
	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.	
	- Unbleached:	
5209.11.00	- - Plain weave	A
5209.12.00	- - 3-thread or 4-thread twill, including cross twill	A
5209.19.00	- - Other fabrics	A
	- Bleached:	
5209.21.00	- - Plain weave	A
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	A
5209.29.00	- - Other fabrics	A
	- Dyed:	
5209.31.00	- - Plain weave	A
5209.32.00	- - 3-thread or 4-thread twill, including cross twill	A
5209.39.00	- - Other fabrics	A
	- Of yarns of different colours:	
5209.41.00	- - Plain weave	A
5209.42.00	- - Denim	A
5209.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	A
5209.49.00	- - Other fabrics	A
	- Printed:	
5209.51.00	- - Plain weave	A
5209.52.00	- - 3-thread or 4-thread twill, including cross twill	A
5209.59.00	- - Other fabrics	A
	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.	
	- Unbleached:	
5210.11.00	- - Plain weave	A
5210.12.00	- - 3-thread or 4-thread twill, including cross twill	A
5210.19.00	- - Other fabrics	A
	- Bleached:	
5210.21.00	- - Plain weave	A
5210.22.00	- - 3-thread or 4-thread twill, including cross twill	A
5210.29.00	- - Other fabrics	A
	- Dyed:	
5210.31.00	- - Plain weave	A
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	A
5210.39.00	- - Other fabrics	A
	- Of yarns of different colours:	
5210.41.00	- - Plain weave	A
5210.42.00	- - 3-thread or 4-thread twill, including cross twill	A
5210.49.00	- - Other fabrics	A
	- Printed:	
5210.51.00	- - Plain weave	A

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5210.52.00	-- 3-thread or 4-thread twill, including cross twill	A
5210.59.00	-- Other fabrics	A
	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.	
	- Unbleached:	
5211.11.00	-- Plain weave	A
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	A
5211.19.00	-- Other fabrics	A
	- Bleached:	
5211.21.00	-- Plain weave	A
5211.22.00	-- 3-thread or 4-thread twill, including cross twill	A
5211.29.00	-- Other fabrics	A
	- Dyed:	
5211.31.00	-- Plain weave	A
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	A
5211.39.00	-- Other fabrics	A
	- Of yarns of different colours:	
	-- Plain weave:	
5211.41.10	--- Ikat fabrics	A
5211.41.90	--- Other	A
5211.42.00	-- Denim	A
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	A
5211.49.00	-- Other fabrics	A
	- Printed:	
5211.51.00	-- Plain weave	A
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	A
5211.59.00	-- Other fabrics	A
	Other woven fabrics of cotton.	
	- Weighing not more than 200 g/m2:	
5212.11.00	-- Unbleached	A
5212.12.00	-- Bleached	A
5212.13.00	-- Dyed	A
5212.14.00	-- Of yarns of different colours	A
5212.15.00	-- Printed	A
	- Weighing more than 200 g/m2:	
5212.21.00	-- Unbleached	A
5212.22.00	-- Bleached	A
5212.23.00	-- Dyed	A
5212.24.00	-- Of yarns of different colours	A
5212.25.00	-- Printed	A
	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
5301.10.00	- Flax, raw or retted	A
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.21.00	-- Broken or scutched	A
5301.29.00	-- Other	A
5301.30.00	- Flax tow and waste	A
	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
5302.10.00	- True hemp, raw or retted	A
5302.90.00	- Other	A
	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).	

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5303.10.00	- Jute and other textile bast fibres, raw or retted	A
5303.90.00	- Other	A
	Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	
5304.10.00	- Sisal and other textile fibres of the genus Agave, raw	A
5304.90.00	- Other	A
	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).	
	- Of coconut (coir):	
5305.11.00	- - Raw	A
5305.19.00	- - Other	A
	- Of abaca:	
5305.21.00	- - Raw	A
5305.29.00	- - Other	A
5305.90.00	- Other	A
	Flax yarn.	
5306.10.00	- Single	A
5306.20.00	- Multiple (folded) or cabled	A
	Yarn of jute or of other textile bast fibres of heading 53.03.	
5307.10.00	- Single	A
5307.20.00	- Multiple (folded) or cabled	A
	Yarn of other vegetable textile fibres; paper yarn.	
5308.10.00	- Coir yarn	A
5308.20.00	- True hemp yarn	A
5308.90.00	- Other	A
	Woven fabrics of flax.	
	- Containing 85% or more by weight of flax:	
5309.11.00	- - Unbleached or bleached	A
5309.19.00	- - Other	A
	- Containing less than 85% by weight of flax:	
5309.21.00	- - Unbleached or bleached	A
5309.29.00	- - Other	A
	Woven fabrics of jute or of other textile bast fibres of heading 53.03	
5310.10.00	- Unbleached	A
5310.90.00	- Other	A
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	A
	Sewing thread of man-made filaments, whether or not put up for retail sale.	
5401.10.00	- Of synthetic filaments	A
	- Of artificial filaments:	
5401.20.10	- - Put up for retail sale	A
5401.20.20	- - Not put up for retail sale	A
	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
5402.10.00	- High tenacity yarn of nylon or other polyamides	A
5402.20.00	- High tenacity yarn of polyesters	A
	- Textured yarn:	
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	A
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	A
5402.33.00	- - Of polyesters	A
5402.39.00	- - Other	A

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	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402.41.00	-- Of nylon or other polyamides	A
5402.42.00	-- Of polyesters, partially oriented	A
5402.43.00	-- Of polyesters, other	A
5402.49.00	-- Other	A
	- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.51.00	-- Of nylon or other polyamides	A
5402.52.00	-- Of polyesters	A
5402.59.00	-- Other	A
	- Other yarn, multiple (folded) or cabled:	
5402.61.00	-- Of nylon or other polyamides	A
5402.62.00	-- Of polyesters	A
5402.69.00	-- Other	A
	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
5403.10.00	- High tenacity yarn of viscose rayon	A
5403.20.00	- Textured yarn	A
	- Other yarn, single:	
5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	A
5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	A
5403.33.00	-- Of cellulose acetate	A
5403.39.00	-- Other	A
	- Other yarn, multiple (folded) or cabled:	
5403.41.00	-- Of viscose rayon	A
5403.42.00	-- Of cellulose acetate	A
5403.49.00	-- Other	A
	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	
5404.10.00	- Monofilament	A
5404.90.00	- Other	A
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	A
	Man-made filament yarn (other than sewing thread), put up for retail sale.	
5406.10.00	- Synthetic filament yarn	A
5406.20.00	- Artificial filament yarn	A
	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	
	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:	
	-- Unbleached:	
5407.10.11	--- Tyre woven fabrics and conveyor duck	A
5407.10.19	--- Other	A
	-- Other:	
5407.10.91	--- Tyre woven fabrics and conveyor duck	A
5407.10.99	--- Other	A
	- Woven fabrics obtained from strip or the like:	
5407.20.10	-- Unbleached	A
5407.20.90	-- Other	A
5407.30.00	- Fabrics specified in Note 9 to Section XI	A
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	

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	-- Unbleached or bleached:	
5407.41.10	--- Woven nylon mesh fabric of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	A
5407.41.90	--- Other	A
5407.42.00	-- Dyed	A
5407.43.00	-- Of yarns of different colours	A
5407.44.00	-- Printed	A
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
	-- Unbleached or bleached:	
5407.51.10	--- Unbleached	A
5407.51.90	--- Other	A
5407.52.00	-- Dyed	A
5407.53.00	-- Of yarns of different colours	A
5407.54.00	-- Printed	A
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:	
5407.61.00	-- Containing 85% or more by weight of non-textured polyester filaments	A
5407.69.00	-- Other	A
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
	-- Unbleached or bleached:	
5407.71.10	--- Unbleached	A
5407.71.90	--- Other	A
5407.72.00	-- Dyed	A
5407.73.00	-- Of yarns of different colours	A
5407.74.00	-- Printed	A
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
	-- Unbleached or bleached:	
5407.81.10	--- Unbleached	A
5407.81.90	--- Other	A
5407.82.00	-- Dyed	A
5407.83.00	-- Of yarns of different colours	A
5407.84.00	-- Printed	A
	- Other woven fabrics:	
	-- Unbleached or bleached:	
5407.91.10	--- Unbleached	A
5407.91.90	--- Other	A
5407.92.00	-- Dyed	A
5407.93.00	-- Of yarns of different colours	A
5407.94.00	-- Printed	A
	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
	- Woven fabrics obtained from high tenacity yarn of viscose rayon :	
5408.10.10	-- Unbleached	A
5408.10.90	-- Other	A
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip of the like:	
	-- Unbleached or bleached:	
5408.21.10	--- Unbleached	A
5408.21.90	--- Other	A
5408.22.00	-- Dyed	A
5408.23.00	-- Of yarns of different colours	A
5408.24.00	-- Printed	A
	- Other woven fabrics:	

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	- - Unbleached or bleached:	
5408.31.10	- - - Unbleached	A
5408.31.90	- - - Other	A
5408.32.00	- - Dyed	A
5408.33.00	- - Of yarns of different colours	A
5408.34.00	- - Printed	A
	Synthetic filament tow.	
5501.10.00	- Of nylon or other polyamides	A
5501.20.00	- Of polyesters	A
5501.30.00	- Acrylic or modacrylic	A
5501.90.00	- Other	A
5502.00.00	Artificial filament tow.	A
	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
5503.10.00	- Of nylon or other polyamides	A
5503.20.00	- Of polyesters	A
5503.30.00	- Acrylic or modacrylic	A
5503.40.00	- Of polypropylene	A
5503.90.00	- Other	A
	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
5504.10.00	- Of viscose rayon	A
	- <i>Other:</i>	
5504.90.10	- - Cellulose acetate	A
5504.90.90	- - Other	A
	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	
5505.10.00	- Of synthetic fibres	A
5505.20.00	- Of artificial fibres	A
	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
5506.10.00	- Of nylon or other polyamides	A
5506.20.00	- Of polyesters	A
5506.30.00	- Acrylic or modacrylic	A
5506.90.00	- Other	A
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	A
	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
5508.10.00	- Of synthetic staple fibres	A
5508.20.00	- Of artificial staple fibres	A
	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	
	- <i>Containing 85% or more by weight of staple fibres of nylon or other polyamides:</i>	
5509.11.00	- - Single yarn	A
5509.12.00	- - Multiple (folded) or cabled yarn	A
	- <i>Containing 85% or more by weight of polyester staple fibres:</i>	
5509.21.00	- - Single yarn	A
5509.22.00	- - Multiple (folded) or cabled yarn	A
	- <i>Containing 85% or more by weight of acrylic or modacrylic staple fibres:</i>	
5509.31.00	- - Single yarn	A
5509.32.00	- - Multiple (folded) or cabled yarn	A

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	- <i>Other yarn, containing 85% or more by weight of synthetic staple fibres:</i>	
5509.41.00	- - Single yarn	A
5509.42.00	- - Multiple (folded) or cabled yarn	A
	- <i>Other yarn, of polyester staple fibres:</i>	
	- - <i>Mixed mainly or solely with artificial staple fibres:</i>	
5509.51.10	- - - Single yarn	A
5509.51.90	- - - Other	A
	- - <i>Mixed mainly or solely with wool or fine animal hair:</i>	
5509.52.10	- - - Single yarn	A
5509.52.90	- - - Other	A
	- - <i>Mixed mainly or solely with cotton:</i>	
5509.53.10	- - - Single yarn	A
5509.53.90	- - - Other	A
	- - <i>Other:</i>	
5509.59.10	- - - Single yarn	A
5509.59.90	- - - Other	A
	- <i>Other yarn, of acrylic or modacrylic staple fibres:</i>	
	- - <i>Mixed mainly or solely with wool or fine animal hair:</i>	
5509.61.10	- - - Single yarn	A
5509.61.90	- - - Other	A
	- - <i>Mixed mainly or solely with cotton:</i>	
5509.62.10	- - - Single yarn	A
5509.62.90	- - - Other	A
	- - <i>Other:</i>	
5509.69.10	- - - Single yarn	A
5509.69.90	- - - Other	A
	- <i>Other yarn:</i>	
	- - <i>Mixed mainly or solely with wool or fine animal hair:</i>	
5509.91.10	- - - Single yarn	A
5509.91.90	- - - Other	A
	- - <i>Mixed mainly or solely with cotton:</i>	
5509.92.10	- - - Single yarn	A
5509.92.90	- - - Other	A
	- - <i>Other:</i>	
5509.99.10	- - - Single yarn	A
5509.99.90	- - - Other	A
	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
	- <i>Containing 85% or more by weight of artificial staple fibres:</i>	
5510.11.00	- - Single yarn	A
5510.12.00	- - Multiple (folded) or cabled yarn	A
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	A
5510.30.00	- Other yarn, mixed mainly or solely with cotton	A
5510.90.00	- Other yarn	A
	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	A
5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	A
5511.30.00	- Of artificial staple fibres	A
	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	

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	- <i>Containing 85% or more by weight of polyester staple fibres:</i>	
5512.11.00	- - Unbleached or bleached	A
5512.19.00	- - Other	A
	- <i>Containing 85% or more by weight of acrylic or modacrylic staple fibres:</i>	
5512.21.00	- - Unbleached or bleached	A
5512.29.00	- - Other	A
	- <i>Other:</i>	
5512.91.00	- - Unbleached or bleached	A
5512.99.00	- - Other	A
	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 .	
	- <i>Unbleached or bleached:</i>	
5513.11.00	- - Of polyester staple fibres, plain weave	A
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A
5513.13.00	- - Other woven fabrics of polyester staple fibres	A
5513.19.00	- - Other woven fabrics	A
	- <i>Dyed:</i>	
5513.21.00	- - Of polyester staple fibres, plain weave	A
5513.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A
5513.23.00	- - Other woven fabrics of polyester staple fibres	A
5513.29.00	- - Other woven fabrics	A
	- <i>Of yarns of different colours:</i>	
5513.31.00	- - Of polyester staple fibres, plain weave	A
5513.32.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A
5513.33.00	- - Other woven fabrics of polyester staple fibres	A
5513.39.00	- - Other woven fabrics	A
	- <i>Printed:</i>	
5513.41.00	- - Of polyester staple fibres, plain weave	A
5513.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A
5513.43.00	- - Other woven fabrics of polyester staple fibres	A
5513.49.00	- - Other woven fabrics	A
	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 .	
	- <i>Unbleached or bleached:</i>	
5514.11.00	- - Of polyester staple fibres, plain weave	A
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A
5514.13.00	- - Other woven fabrics of polyester staple fibres	A
5514.19.00	- - Other woven fabrics	A
	- <i>Dyed:</i>	
5514.21.00	- - Of polyester staple fibres, plain weave	A
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A
5514.23.00	- - Other woven fabrics of polyester staple fibres	A
5514.29.00	- - Other woven fabrics	A
	- <i>Of yarns of different colours:</i>	
5514.31.00	- - Of polyester staple fibres, plain weave	A

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5514.32.00	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A
5514.33.00	- Other woven fabrics of polyester staple fibres	A
5514.39.00	- Other woven fabrics	A
	- <i>Printed:</i>	
5514.41.00	- Of polyester staple fibres, plain weave	A
5514.42.00	- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A
5514.43.00	- Other woven fabrics of polyester staple fibres	A
5514.49.00	- Other woven fabrics	A
	Other woven fabrics of synthetic staple fibres.	
	- <i>Of polyester staple fibres:</i>	
5515.11.00	- Mixed mainly or solely with viscose rayon staple fibres	A
5515.12.00	- Mixed mainly or solely with man-made filaments	A
5515.13.00	- Mixed mainly or solely with wool or fine animal hair	A
5515.19.00	- Other	A
	- <i>Of acrylic or modacrylic staple fibres:</i>	
5515.21.00	- Mixed mainly or solely with man-made filaments	A
5515.22.00	- Mixed mainly or solely with wool or fine animal hair	A
5515.29.00	- Other	A
	- <i>Other woven fabrics:</i>	
5515.91.00	- Mixed mainly or solely with man-made filaments	A
5515.92.00	- Mixed mainly or solely with wool or fine animal hair	A
5515.99.00	- Other	A
	Woven fabrics of artificial staple fibres.	
	- <i>Containing 85% or more by weight of artificial staple fibres:</i>	
5516.11.00	- Unbleached or bleached	A
5516.12.00	- Dyed	A
5516.13.00	- Of yarns of different colours	A
5516.14.00	- Printed	A
	- <i>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:</i>	
5516.21.00	- Unbleached or bleached	A
5516.22.00	- Dyed	A
5516.23.00	- Of yarns of different colours	A
5516.24.00	- Printed	A
	- <i>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:</i>	
5516.31.00	- Unbleached or bleached	A
5516.32.00	- Dyed	A
5516.33.00	- Of yarns of different colours	A
5516.34.00	- Printed	A
	- <i>Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:</i>	
5516.41.00	- Unbleached or bleached	A
5516.42.00	- Dyed	A
5516.43.00	- Of yarns of different colours	A
5516.44.00	- Printed	A
	- <i>Other:</i>	
5516.91.00	- Unbleached or bleached	A
5516.92.00	- Dyed	A
5516.93.00	- Of yarns of different colours	A
5516.94.00	- Printed	A

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	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
5601.10.00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	A
	- <i>Wadding; other articles of wadding:</i>	
5601.21.00	- - Of cotton	A
	- - <i>Of man-made fibres:</i>	
5601.22.10	- - - Wrapped cigarette tow	A
5601.22.90	- - - Other	A
5601.29.00	- - Other	A
	- <i>Textile flock and dust and mill neps:</i>	
5601.30.10	- - Polyamide fibre flock	A
5601.30.90	- - Other	A
	Felt, whether or not impregnated, coated, covered or laminated.	
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	A
	- <i>Other felt, not impregnated, coated, covered or laminated:</i>	
	- - <i>Of wool or fine animal hair:</i>	
5602.21.10	- - - Weighing 750 g/m ² or more	A
5602.21.90	- - - Other	A
	- - <i>Of other textile materials:</i>	
5602.29.10	- - - Weighing 750 g/m ² or more	A
5602.29.90	- - - Other	A
	- <i>Other:</i>	
5602.90.10	- - Impregnated, coated, covered or laminated	A
5602.90.90	- - Other	A
	Nonwovens, whether or not impregnated, coated, covered or laminated.	
	- <i>Of man-made filaments:</i>	
	- - <i>Weighing not more than 25 g/m²:</i>	
5603.11.10	- - - Not impregnated, coated, covered or laminated	A
5603.11.90	- - - Other	A
	- - <i>Weighing more than 25 g/m² but not more than 70 g/m²:</i>	
5603.12.10	- - - Not impregnated, coated, covered or laminated	A
5603.12.90	- - - Other	A
	- - <i>Weighing more than 70 g/m² but not more than 150 g/m²:</i>	
5603.13.10	- - - Not impregnated, coated, covered or laminated	A
5603.13.90	- - - Other	A
	- - <i>Weighing more than 150 g/m²:</i>	
5603.14.10	- - - Not impregnated, coated, covered or laminated	A
5603.14.90	- - - Other	A
	- <i>Other:</i>	
5603.91.00	- - Weighing not more than 25 g/m ²	A
5603.92.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	A
5603.93.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	A
5603.94.00	- - Weighing more than 150 g/m ²	A
	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.	
5604.10.00	- Rubber thread and cord, textile covered	A
5604.20.00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	A
	- <i>Other:</i>	
5604.90.10	- - Imitation catgut of silk	A
5604.90.90	- - Other	A

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5605.00.00	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.	A
5606.00.00	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.	A
	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
5607.10.00	- Of jute or other textile bast fibres of heading 53.03	A
	- Of sisal or other textile fibres of the genus Agave:	
5607.21.00	- - Binder or baler twine	A
5607.29.00	- - Other	A
	- <i>Of polyethylene or polypropylene:</i>	
5607.41.00	- - Binder or baler twine	A
	- - <i>Other:</i>	
5607.49.10	- - - Industrial safety lines	A
5607.49.90	- - - Other	A
	- <i>Of other synthetic fibres:</i>	
5607.50.10	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene (PTFE) yarns measuring more than 10,000 decitex, for textile packings	A
5607.50.90	- - Other	A
5607.90.00	- Other	A
	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
	- <i>Of man-made textile materials:</i>	
5608.11.00	- - Made up fishing nets	A
	- - <i>Other:</i>	
5608.19.10	- - - Industrial safety nets	A
5608.19.20	- - - Net bags	A
5608.19.90	- - - Other	A
	- <i>Other:</i>	
5608.90.10	- - Industrial safety nets	A
5608.90.20	- - Net bags	A
5608.90.90	- - Other	A
	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	
5609.00.10	- Core-spun yarn	A
5609.00.90	- Other	A
	Carpets and other textile floor coverings, knotted, whether or not made up.	
	- <i>Of wool or fine animal hair:</i>	
5701.10.10	- - Prayer mats	A
5701.10.90	- - Other	A
	- <i>Of other textile materials:</i>	
	- - <i>Of cotton:</i>	
5701.90.11	- - - Prayer mats	A
5701.90.19	- - - Other	A
	- - <i>Other:</i>	
5701.90.91	- - - Of jute fibres	A
5701.90.99	- - - Other	A

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	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	A
5702.20.00	- Floor coverings of coconut fibres (coir)	A
	- <i>Other, of pile construction, not made up:</i>	
5702.31.00	- - Of wool or fine animal hair	A
5702.32.00	- - Of man-made textile materials	A
	- <i>Of other textile materials:</i>	
5702.39.10	- - - Of cotton	A
5702.39.20	- - - Of jute fibre	A
5702.39.90	- - - Other	A
	- <i>Other, of pile construction, made up:</i>	
	- <i>Of wool or fine animal hair:</i>	
5702.41.10	- - - Prayer mats	A
5702.41.90	- - - Other	A
	- <i>Of man-made textile materials:</i>	
5702.42.10	- - - Prayer mats	A
5702.42.90	- - - Other	A
	- <i>Of other textile materials:</i>	
	- - - <i>Of cotton:</i>	
5702.49.11	- - - - Prayer mats	A
5702.49.19	- - - - Other	A
	- - - <i>Other:</i>	
5702.49.91	- - - - Of jute fibres	A
5702.49.99	- - - - Other	A
	- <i>Other, not of pile construction, not made up:</i>	
5702.51.00	- - Of wool or fine animal hair	A
5702.52.00	- - Of man-made textile materials	A
	- <i>Of other textile materials:</i>	
5702.59.10	- - - Of cotton	A
5702.59.90	- - - Other	A
	- <i>Other, not of pile construction, made up:</i>	
	- <i>Of wool or fine animal hair:</i>	
5702.91.10	- - - Prayer mats	A
5702.91.90	- - - Other	A
	- <i>Of man-made textile materials:</i>	
5702.92.10	- - - Prayer mats	A
5702.92.90	- - - Other	A
	- <i>Of other textile materials:</i>	
	- - - <i>Of cotton:</i>	
5702.99.11	- - - - Prayer mats	A
5702.99.19	- - - - Other	A
	- - - <i>Other:</i>	
5702.99.91	- - - - Of jute fibres	A
5702.99.99	- - - - Other	A
	Carpets and other textile floor coverings, tufted, whether or not made up.	
	- <i>Of wool or fine animal hair:</i>	
5703.10.10	- - Prayer mats	A
5703.10.90	- - Other	A
	- <i>Of nylon or other polyamides:</i>	
5703.20.10	- - Prayer mats	A
5703.20.90	- - Other	A

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	- <i>Of other man-made textile materials:</i>	
5703.30.10	- Prayer mats	A
5703.30.90	- Other	A
	- <i>Of other textile materials:</i>	
	- - <i>Of cotton:</i>	
5703.90.11	- - - Prayer mat	A
5703.90.19	- - - Other	A
	- - <i>Other:</i>	
5703.90.91	- - - Of jute fibres	A
5703.90.99	- - - Others	A
	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
5704.10.00	- Tiles, having a maximum surface area of 0.3 m ²	A
5704.90.00	- Other	A
	Other carpets and other textile floor coverings, whether or not made up.	
	- <i>Of cotton:</i>	
5705.00.11	- Prayer mats	A
5705.00.19	- Other	A
	- <i>Other:</i>	
5705.00.91	- - Of jute fibres	A
5705.00.99	- - Other	A
	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
	- <i>Of wool or fine animal hair:</i>	
5801.10.10	- Tennis ball melton cloth	A
5801.10.90	- Other	A
	- <i>Of cotton:</i>	
5801.21.00	- - Uncut weft pile fabrics	A
5801.22.00	- - Cut corduroy	A
5801.23.00	- - Other weft pile fabrics	A
5801.24.00	- - Warp pile fabrics, épinglé (uncut)	A
5801.25.00	- - Warp pile fabrics, cut	A
5801.26.00	- - Chenille fabrics	A
	- <i>Of man-made fibres:</i>	
5801.31.00	- - Uncut weft pile fabrics	A
5801.32.00	- - Cut corduroy	A
5801.33.00	- - Other weft pile fabrics	A
5801.34.00	- - Warp pile fabrics, épinglé (uncut)	A
5801.35.00	- - Warp pile fabrics, cut	A
5801.36.00	- - Chenille fabrics	A
	- <i>Of other textile materials:</i>	
5801.90.10	- - Of silk	A
5801.90.90	- - Other	A
	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.	
	- <i>Terry towelling and similar woven terry fabrics, of cotton:</i>	
5802.11.00	- - Unbleached	A
5802.19.00	- - Other	A
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	A
5802.30.00	- Tufted textile fabrics	A
	Gauze, other than narrow fabrics of heading 58.06.	

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	- <i>Of cotton:</i>	
5803.10.10	- - Unbleached, not mercerised	A
5803.10.90	- - Other	A
	- <i>Of other textile materials:</i>	
5803.90.10	- - Blinds for plants	A
5803.90.90	- - Other	A
	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.	
	- <i>Tulles and other net fabrics:</i>	
5804.10.10	- - Of silk	A
5804.10.20	- - Of cotton	A
5804.10.90	- - Other	A
	- <i>Mechanically made lace:</i>	
5804.21.00	- - Of man-made fibres	A
5804.29.00	- - Of other textile materials	A
5804.30.00	- Hand-made lace	A
	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.	
5805.00.10	- Of cotton	A
5805.00.90	- Other	A
	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:	
5806.10.10	- - Of silk	A
5806.10.20	- - Of cotton	A
5806.10.90	- - Other	A
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	A
	- <i>Other woven fabrics:</i>	
	- - <i>Of cotton:</i>	
5806.31.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	A
5806.31.20	- - - Backing for electrical insulating paper	A
5806.31.30	- - - Slide fastener ribbons of a width not exceeding 12 mm	A
5806.31.40	- - - Webbing used in covering piping, poles or the like	A
5806.31.50	- - - Textile sequential markers used in the manufacture of electrical wires	A
5806.31.90	- - - Other	A
	- - <i>Of man-made fibres:</i>	
5806.32.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt webbing	A
5806.32.20	- - - Slide fastener ribbons of a width not exceeding 12 mm	A
5806.32.30	- - - Webbing used in covering piping, poles and the like	A
5806.32.90	- - - Other	A
	- - <i>Of other textile materials:</i>	
5806.39.10	- - - Of silk	A
5806.39.90	- - - Other	A
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	A

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	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
5807.10.00	- Woven	A
5807.90.00	- Other	A
	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
	- <i>Braids in the piece:</i>	
5808.10.10	- - Combined with rubber threads	A
5808.10.90	- - Other	A
	- <i>Other:</i>	
5808.90.10	- - Combined with rubber threads	A
5808.90.90	- - Other	A
5809.00.00	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.	A
	Embroidery in the piece, in strips or in motifs.	
5810.10.00	- Embroidery without visible ground	A
	- <i>Other embroidery:</i>	
5810.91.00	- - Of cotton	A
5810.92.00	- - Of man-made fibres	A
5810.99.00	- - Of other textile materials	A
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	A
	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	A
	- <i>Other:</i>	
5901.90.10	- - Tracing cloth	A
5901.90.20	- - Prepared painting canvas	A
5901.90.90	- - Other	A
	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
	- <i>Of nylon or other polyamides:</i>	
5902.10.10	- - Chafer canvas type, rubberised	A
5902.10.90	- - Other	A
	- <i>Of polyesters:</i>	
5902.20.10	- - Tyre cord fabrics of high tenacity yarn of polyesters and cotton	A
5902.20.20	- - Chafer canvas tyre, rubberised	A
5902.20.90	- - Other	A
	- <i>Other:</i>	
5902.90.10	- - Chafer canvas tyre, rubberised	A
5902.90.90	- - Other	A
	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
	- <i>With poly(vinyl chloride):</i>	
5903.10.10	- - Interlining	A
5903.10.90	- - Other	A

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	- <i>With polyurethane</i>	
5903.20.10	- - Interlining	A
5903.20.90	- - Other	A
	- <i>Other:</i>	
5903.90.10	- - Nylon canvas	A
5903.90.20	- - Interlining	A
5903.90.90	- - Other	A
	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
5904.10.00	- Linoleum	A
	- <i>Other:</i>	
5904.90.10	- - With a base consisting of needleloom felt or nonwovens	A
5904.90.90	- - With other textile base	A
5905.00.00	Textile wall coverings.	A
	Rubberised textile fabrics, other than those of heading 59.02.	
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	A
	- <i>Other:</i>	
5906.91.00	- - Knitted or crocheted	A
	- - <i>Other:</i>	
5906.99.10	- - - Hospital rubber sheeting	A
5906.99.90	- - - Other	A
	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	
5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	A
5907.00.20	- Printed canvas being theatrical scenery, studio back-cloths or the like	A
5907.00.30	- Textile fabrics impregnated, coated or covered with fire resistant chemical	A
5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	A
5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	A
5907.00.60	- Fabrics impregnated, coated or covered with other material	A
5907.00.90	- Other	A
	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.	
5908.00.10	- Wicks; incandescent gas mantles	A
5908.00.90	- Other	A
	Textile hosepipng and similar textile tubing, with or without lining, armour or accessories of other materials.	
5909.00.10	- Fire hoses	A
5909.00.20	- Non-woven tubing with an internal core of plastic used for the drainage of water	A
5909.00.90	- Other	A
	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.	
5910.00.10	- Transmission belts of felts	A
5910.00.90	- Other	A

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	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	A
5911.20.00	- Bolting cloth, whether or not made up - <i>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):</i>	A
5911.31.00	- - Weighing less than 650 g/m ²	A
5911.32.00	- - Weighing 650 g/m ² or more	A
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair - <i>Other:</i>	A
5911.90.10	- - Textile packings and gaskets	A
5911.90.90	- - Other Pile fabrics, including "long pile" fabrics and terry fabrics knitted or crocheted. - <i>"Long pile" fabrics:</i>	A
6001.10.10	- - - Unbleached, not mercerised	A
6001.10.90	- - - Other - <i>Looped pile fabrics:</i>	A
6001.21.10	- - - Of cotton: - - - Unbleached, not mercerised	A
6001.21.90	- - - Other - <i>Of man-made fibres:</i>	A
6001.22.10	- - - Unbleached	A
6001.22.90	- - - Other - <i>Of other textile materials:</i>	A
6001.29.10	- - - Unbleached	A
6001.29.90	- - - Other - <i>Other:</i>	A
6001.91.10	- - - Of cotton: - - - Unbleached, not mercerised	A
6001.91.90	- - - Other - <i>Of man-made fibres:</i>	A
6001.92.11	- - - - Pile fabrics of 100% polyester staple fibres of a width not less than 63.5mm but not more than 76.2mm suitable for use in the manufacture of paint rollers: - - - - Unbleached	A
6001.92.19	- - - - Other - - - <i>Other:</i>	A
6001.92.91	- - - - Unbleached	A
6001.92.99	- - - - Other - <i>Of other textile materials:</i>	A
6001.99.10	- - - Unbleached, not mercerised	A
6001.99.90	- - - Other 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	A

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6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	A
6002.90.00	- Other Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	A
6003.10.00	- Of wool or fine animal hair	A
6003.20.00	- Of cotton	A
6003.30.00	- Of synthetic fibres	A
6003.40.00	- Of artificial fibres	A
6003.90.00	- Other 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 <i>- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:</i>	A
6004.10.10	- - Knitted swimwear fabric containing by weight 80% synthetic yarn and 20% elastic yarn	A
6004.10.90	- - Other <i>- Other:</i>	A
6004.90.10	- - Elastic (combined with rubber threads)	A
6004.90.90	- - Other Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04	A
6005.10.00	- Of wool or fine animal hair <i>- Of cotton:</i>	A
6005.21.00	- - Unbleached or bleached	A
6005.22.00	- - Dyed	A
6005.23.00	- - Of yarns of different colours	A
6005.24.00	- - Printed <i>- Of synthetic fibres:</i>	A
6005.31.00	- - Unbleached or bleached	A
6005.32.00	- - Dyed	A
6005.33.00	- - Of yarns of different colours	A
6005.34.00	- - Printed <i>- Of artificial fibres:</i>	A
6005.41.00	- - Unbleached or bleached	A
6005.42.00	- - Dyed	A
6005.43.00	- - Of yarns of different colours	A
6005.44.00	- - Printed	A
6005.90.00	- Other Other knitted or crocheted fabrics.	A
6006.10.00	- Of wool or fine animal hair <i>- Of cotton:</i>	A
6006.21.00	- - Unbleached or bleached	A
6006.22.00	- - Dyed	A
6006.23.00	- - Of yarns of different colours	A
6006.24.00	- - Printed <i>- Of synthetic fibres:</i>	A
6006.31.10	- - - Nylon fibre mesh for use as backing material for mosaic tiles	A
6006.31.90	- - - Other <i>- - Dyed:</i>	A
6006.32.10	- - - Nylon fibre mesh for use as backing material for mosaic tiles	A
6006.32.90	- - - Other	A

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	- - Of yarns of different colours:	
6006.33.10	- - - Nylon fibre mesh for use as backing material for mosaic tiles	A
6006.33.90	- - - Other	A
	- - <i>Printed:</i>	
6006.34.10	- - - Nylon fibre mesh for use as backing material for mosaic tiles	A
6006.34.90	- - - Other	A
	- <i>Of artificial fibres:</i>	
6006.41.00	- - Unbleached or bleached	A
6006.42.00	- - Dyed	A
6006.43.00	- - Of yarns of different colours	A
6006.44.00	- - Printed	A
6006.90.00	- Other	A
	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.	
6101.10.00	- Of wool or fine animal hair	A
6101.20.00	- Of cotton	A
6101.30.00	- Of man-made fibres	A
6101.90.00	- Of other textile materials	A
	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.	
6102.10.00	- Of wool or fine animal hair	A
6102.20.00	- Of cotton	A
6102.30.00	- Of man-made fibres	A
6102.90.00	- Of other textile materials	A
	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	- <i>Suits:</i>	
6103.11.00	- - Of wool or fine animal hair	A
6103.12.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6103.19.10	- - - Of cotton	A
6103.19.20	- - - Of ramie, linen or silk	A
6103.19.90	- - - Other	A
	- <i>Ensembles:</i>	
6103.21.00	- - Of wool or fine animal hair	A
6103.22.00	- - Of cotton	A
6103.23.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6103.29.10	- - - Of ramie, linen or silk	A
6103.29.90	- - - Other	A
	- <i>Jackets and blazers:</i>	
6103.31.00	- - Of wool or fine animal hair	A
6103.32.00	- - Of cotton	A
6103.33.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6103.39.10	- - - Of ramie, linen or silk	A
6103.39.90	- - - Other	A
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>	
6103.41.00	- - Of wool or fine animal hair	A
6103.42.00	- - Of cotton	A
6103.43.00	- - Of synthetic fibres	A

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	- - <i>Of other textile materials:</i>	
6103.49.10	- - - Of ramie, linen or silk	A
6103.49.90	- - - Other	A
	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.	
	- <i>Suits:</i>	
6104.11.00	- - Of wool or fine animal hair	A
6104.12.00	- - Of cotton	A
6104.13.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6104.19.10	- - - Of ramie, linen or silk	A
6104.19.90	- - - Other	A
	- <i>Ensembles:</i>	
6104.21.00	- - Of wool or fine animal hair	A
6104.22.00	- - Of cotton	A
6104.23.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6104.29.10	- - - Of ramie, linen or silk	A
6104.29.90	- - - Other	A
	- <i>Jackets and blazers:</i>	
6104.31.00	- - Of wool or fine animal hair	A
6104.32.00	- - Of cotton	A
6104.33.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6104.39.10	- - - Of ramie, linen or silk	A
6104.39.90	- - - Other	A
	- <i>Dresses:</i>	
6104.41.00	- - Of wool or fine animal hair	A
6104.42.00	- - Of cotton	A
6104.43.00	- - Of synthetic fibres	A
6104.44.00	- - Of artificial fibres	A
	- - <i>Of other textile materials:</i>	
6104.49.10	- - - Of ramie, linen or silk	A
6104.49.90	- - - Other	A
	- <i>Skirts and divided skirts:</i>	
6104.51.00	- - Of wool or fine animal hair	A
6104.52.00	- - Of cotton	A
6104.53.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6104.59.10	- - - Of ramie, linen or silk	A
6104.59.90	- - - Other	A
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>	
6104.61.00	- - Of wool or fine animal hair	A
6104.62.00	- - Of cotton	A
6104.63.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6104.69.10	- - - Of ramie, linen or silk	A
6104.69.90	- - - Other	A
	Men's or boys' shirts, knitted or crocheted.	
6105.10.00	- Of cotton	A
	- <i>Of man-made fibres:</i>	
6105.20.10	- - Of synthetic fibres	A

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6105.20.20	- - Of artificial fibres - <i>Of other textile materials:</i>	A
6105.90.10	- - Of ramie, linen or silk	A
6105.90.90	- - Other Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	A
6106.10.00	- - Of cotton	A
6106.20.00	- - Of man-made fibres - <i>Of other textile materials:</i>	A
6106.90.10	- - Of ramie, linen or silk	A
6106.90.20	- - Of wool or fine animal hair	A
6106.90.90	- - Other Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. - <i>Underpants and briefs:</i>	A
6107.11.00	- - Of cotton	A
6107.12.00	- - Of man-made fibres - <i>Of other textile materials:</i>	A
6107.19.10	- - - Of wool or fine animal hair	A
6107.19.90	- - - Other - <i>Nightshirts and pyjamas:</i>	A
6107.21.00	- - Of cotton	A
6107.22.00	- - Of man-made fibres - <i>Of other textile materials:</i>	A
6107.29.10	- - - Of silk	A
6107.29.20	- - - Of wool or fine animal hair	A
6107.29.90	- - - Other - <i>Other:</i>	A
6107.91.00	- - Of cotton	A
6107.92.00	- - Of man-made fibres - <i>Of other textile materials:</i>	A
6107.99.10	- - - Of wool or fine animal hair	A
6107.99.90	- - - Other Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles, knitted or crocheted. - <i>Slips and petticoats:</i>	A
6108.11.00	- - Of man-made fibres - <i>Of other textile materials:</i>	A
6108.19.10	- - - Of silk	A
6108.19.20	- - - Of wool or fine animal hair	A
6108.19.30	- - - Of cotton	A
6108.19.90	- - - Other - <i>Briefs and panties:</i>	A
6108.21.00	- - Of cotton	A
6108.22.00	- - Of man-made fibres - <i>Of other textile materials:</i>	A
6108.29.10	- - - Of silk	A
6108.29.20	- - - Of wool or fine animal hair	A
6108.29.90	- - - Other - <i>Nightdresses and pyjamas:</i>	A
6108.31.00	- - Of cotton	A
6108.32.00	- - Of man-made fibres - <i>Of other textile materials:</i>	A

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6108.39.10	- - Of silk	A
6108.39.20	- - Of wool or fine animal hair	A
6108.39.90	- - Other	A
	- <i>Other:</i>	
6108.91.00	- - Of cotton	A
6108.92.00	- - Of man-made fibres	A
	- <i>Of other textile materials:</i>	
6108.99.10	- - Of wool or fine animal hair	A
6108.99.90	- - Other	A
	T-shirts, singlets and other vests, knitted or crocheted.	
	- <i>Of cotton:</i>	
6109.10.10	- - For men or boys	A
6109.10.20	- - For women or girls	A
	- <i>Of other textile materials:</i>	
6109.90.10	- - For men or boys, of ramie, linen or silk	A
6109.90.20	- - For men or boys, of other materials	A
6109.90.30	- - For women or girls, of ramie, linen or silk	A
6109.90.40	- - For women or girls, of other materials	A
	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
	- <i>Of wool or fine animal hair:</i>	
6110.11.00	- - Of wool	A
6110.12.00	- - Of Kashmir (cashmere) goats	A
6110.19.00	- - Other	A
6110.20.00	- Of cotton	A
6110.30.00	- Of man-made fibres	A
	- <i>Of other textile materials:</i>	
6110.90.10	- - Of ramie, linen or silk	A
6110.90.90	- - Other	A
	Babies' garments and clothing accessories, knitted or crocheted.	
	- <i>Of wool or fine animal hair:</i>	
6111.10.10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberised	A
6111.10.20	- - Stockings, socks and bootees without applied soles, elasticated or rubberised	A
6111.10.30	- - Gloves, mittens and mitts; pantyhose (tights), underpants and briefs, bathing costumes or trunks	A
6111.10.40	- - Other garments	A
6111.10.90	- - Other	A
	- <i>Of cotton:</i>	
6111.20.10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberised	A
6111.20.20	- - Stockings, socks and bootees without applied soles, elasticated or rubberised	A
6111.20.30	- - Garments	A
6111.20.90	- - Other	A
	- <i>Of synthetic fibres:</i>	
6111.30.10	- - Stockings, socks and bootees without applied soles	A
6111.30.20	- - Garments	A
6111.30.90	- - Other	A
	- <i>Of other textile materials:</i>	
6111.90.10	- - Stockings, socks and bootees without applied soles, not elasticated or rubberised	A

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6111.90.20	- - Stockings, socks and bootees without applied soles, elasticated or rubberised	A
6111.90.30	- - Garments	A
6111.90.90	- - Other	A
	Track suits, ski suits and swimwear, knitted or crocheted.	
	- <i>Track suits:</i>	
6112.11.00	- - Of cotton	A
6112.12.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6112.19.10	- - - Of ramie, linen or silk	A
6112.19.90	- - - Other	A
6112.20.00	- Ski suits	A
	- <i>Men's or boys' swimwear:</i>	
	- - <i>Of synthetic fibres:</i>	
6112.31.10	- - - Not elasticated or rubberised	A
6112.31.20	- - - Elasticated or rubberised	A
	- - <i>Of other textile materials:</i>	
6112.39.10	- - - Not elasticated or rubberised	A
6112.39.20	- - - Elasticated or rubberised	A
	- <i>Women's or girls' swimwear:</i>	
	- - <i>Of synthetic fibres:</i>	
6112.41.10	- - - Not elasticated or rubberised	A
6112.41.20	- - - Elasticated or rubberised	A
	- - <i>Of other textile materials:</i>	
6112.49.10	- - - Not elasticated or rubberised	A
6112.49.20	- - - Elasticated or rubberised	A
	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	
	- <i>Not elasticated or rubberised:</i>	
6113.00.11	- - Protective or safety garments for workers excluding goods of subheading 6113.00.22	A
6113.00.12	- - Flame-proof	A
6113.00.19	- - Other	A
	- <i>Elasticated or rubberised:</i>	
6113.00.21	- - Protective or safety garments for workers excluding goods of subheading 6113.00.22	A
6113.00.22	- - Flame-proof	A
6113.00.29	- - Other	A
	Other garments, knitted or crocheted.	
6114.10.00	- Of wool or fine animal hair	A
6114.20.00	- Of cotton	A
	- <i>Of man-made fibres:</i>	
6114.30.10	- - Flame-proof	A
6114.30.90	- - Other	A
	- <i>Of other textile materials:</i>	
6114.90.10	- - Of ramie, linen or silk	A
6114.90.90	- - Other	A
	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	
	- Panty hose and tights:	
	- - <i>Of synthetic fibres, measuring per single yarn less than 67 decitex:</i>	
6115.11.10	- - - Not elasticated or rubberised	A

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6115.11.20	- - - Elasticated or rubberised - - <i>Of synthetic fibres, measuring per single yarn 67 decitex or more:</i>	A
6115.12.10	- - - Not elasticated or rubberised	A
6115.12.20	- - - Elasticated or rubberised - - <i>Of other textile materials:</i> - - - <i>Not elasticated or rubberised:</i>	A
6115.19.11	- - - - Of cotton	A
6115.19.19	- - - - Other - - - <i>Elasticated or rubberised:</i>	A
6115.19.21	- - - - Of cotton	A
6115.19.29	- - - - Other - <i>Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:</i>	A
6115.20.10	- - Of cotton	A
6115.20.90	- - Of other textile materials - <i>Other:</i> - - <i>Of wool or fine animal hair:</i>	A
6115.91.10	- - - Stockings, under stockings, socks, sockettes and the like, for men	A
6115.91.20	- - - Stockings, under stockings, socks, sockettes and the like, for women and children	A
6115.91.90	- - - Other - - <i>Of cotton:</i>	A
6115.92.10	- - - Stockings, under stockings, socks, sockettes and the like, for men	A
6115.92.20	- - - Stockings, under stockings, socks, sockettes and the like, for women and children	A
6115.92.90	- - - Other - - <i>Of synthetic fibres:</i>	A
6115.93.10	- - - Stockings, under stockings, socks, sockettes and the like, for men	A
6115.93.20	- - - Stockings, under stockings, socks, sockettes and the like, for women and children	A
6115.93.90	- - - Other - - <i>Of other textile materials:</i>	A
6115.99.10	- - - Stockings, under stockings, socks, sockettes and the like, for men	A
6115.99.20	- - - Stockings, under stockings, socks, sockettes and the like, for women and children	A
6115.99.90	- - - Other Gloves, mittens and mitts, knitted or crocheted.	A
6116.10.00	- Impregnated, coated or covered with plastics or rubber - <i>Other:</i>	A
6116.91.00	- - Of wool or fine animal hair	A
6116.92.00	- - Of cotton	A
6116.93.00	- - Of synthetic fibres	A
6116.99.00	- - Of other textile materials Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. - <i>Shawls, scarves, mufflers, mantillas, veils and the like:</i>	A
6117.10.10	- - Of cotton	A
6117.10.90	- - Of other textile materials - <i>Ties, bow ties and cravats:</i>	A

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6117.20.10	- - Of wool or fine animal hair	A
6117.20.90	- - Other	A
	- <i>Other accessories:</i>	
6117.80.10	- - Of wool or fine animal hair	A
6117.80.90	- - Other	A
6117.90.00	- Parts	A
	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.	
	- <i>Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</i>	
6201.11.00	- - Of wool of fine animal hair	A
6201.12.00	- - Of cotton	A
6201.13.00	- - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6201.19.10	- - - Of ramie, linen or silk	A
6201.19.90	- - - Other	A
	- <i>Other:</i>	
6201.91.00	- - Of wool or fine animal hair	A
6201.92.00	- - Of cotton	A
6201.93.00	- - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6201.99.10	- - - Of ramie, linen or silk	A
6201.99.90	- - - Other	A
	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.	
	- <i>Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</i>	
6202.11.00	- - Of wool or fine animal hair	A
6202.12.00	- - Of cotton	A
6202.13.00	- - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6202.19.10	- - - Of ramie, linen or silk	A
6202.19.90	- - - Other	A
	- <i>Other:</i>	
6202.91.00	- - Of wool or fine animal hair	A
6202.92.00	- - Of cotton	A
6202.93.00	- - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6202.99.10	- - - Of ramie, linen or silk	A
6202.99.90	- - - Other	A
	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	- <i>Suits:</i>	
6203.11.00	- - Of wool or fine animal hair	A
6203.12.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6203.19.10	- - - Of cotton	A
6203.19.20	- - - Of ramie, linen or silk	A
6203.19.90	- - - Other	A
	- <i>Ensembles:</i>	
6203.21.00	- - Of wool or fine animal hair	A
6203.22.00	- - Of cotton	A

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6203.23.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6203.29.10	- - - Of ramie, linen or silk	A
6203.29.90	- - - Other	A
	- <i>Jackets and blazers:</i>	
6203.31.00	- - Of wool or fine animal hair	A
6203.32.00	- - Of cotton	A
6203.33.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6203.39.10	- - - Of ramie, linen or silk	A
6203.39.90	- - - Other	A
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>	
	- - <i>Of wool or fine animal hair:</i>	
6203.41.10	- - - Bib and brace overalls	A
6203.41.90	- - - Other	A
	- - <i>Of cotton:</i>	
6203.42.10	- - - Bib and brace overalls	A
6203.42.90	- - - Other	A
	- - <i>Of synthetic fibres:</i>	
6203.43.10	- - - Bib and brace overalls	A
6203.43.90	- - - Other	A
	- - <i>Of other textile materials:</i>	
6203.49.10	- - - Bib and brace overalls of ramie, linen or silk	A
6203.49.20	- - - Bib and brace overalls of other materials	A
6203.49.30	- - - Other, of ramie, linen or silk	A
6203.49.90	- - - Other	A
	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	- <i>Suits:</i>	
6204.11.00	- - Of wool or fine animal hair	A
6204.12.00	- - Of cotton	A
6204.13.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6204.19.10	- - - Of ramie, linen or silk	A
6204.19.90	- - - Other	A
	- <i>Ensembles:</i>	
6204.21.00	- - Of wool or fine animal hair	A
6204.22.00	- - Of cotton	A
6204.23.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6204.29.10	- - - Of ramie, linen or silk	A
6204.29.90	- - - Other	A
	- <i>Jackets and blazers:</i>	
6204.31.00	- - Of wool or fine animal hair	A
6204.32.00	- - Of cotton	A
6204.33.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6204.39.10	- - - Of ramie, linen or silk	A
6204.39.90	- - - Other	A
	- <i>Dresses:</i>	
6204.41.00	- - Of wool or fine animal hair	A
6204.42.00	- - Of cotton	A
6204.43.00	- - Of synthetic fibres	A

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6204.44.00	- - Of artificial fibres	A
	- - <i>Of other textile materials:</i>	
6204.49.10	- - - Of ramie, linen or silk	A
6204.49.90	- - - Other	A
	- <i>Skirts and divided skirts:</i>	
6204.51.00	- - Of wool or fine animal hair	A
6204.52.00	- - Of cotton	A
6204.53.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6204.59.10	- - - Of ramie, linen or silk	A
6204.59.90	- - - Other	A
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>	
6204.61.00	- - Of wool or fine animal hair	A
6204.62.00	- - Of cotton	A
6204.63.00	- - Of synthetic fibres	A
	- - <i>Of other textile materials:</i>	
6204.69.10	- - - Of ramie, linen or silk	A
6204.69.90	- - - Other	A
	Men's or boys' shirts.	
6205.10.00	- - Of wool or fine animal hair	A
6205.20.00	- - Of cotton	A
6205.30.00	- - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6205.90.10	- - - Of ramie, linen or silk	A
6205.90.90	- - - Other	A
	Women's or girls' blouses, shirts and shirt-blouses.	
6206.10.00	- - Of silk or silk waste	A
6206.20.00	- - Of wool or fine animal hair	A
6206.30.00	- - Of cotton	A
6206.40.00	- - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6206.90.10	- - - Of ramie, linen or silk	A
6206.90.90	- - - Other	A
	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
	- <i>Underpants and briefs:</i>	
6207.11.00	- - - Of cotton	A
6207.19.00	- - - Of other textile materials	A
	- <i>Nightshirts and pyjamas:</i>	
6207.21.00	- - - Of cotton	A
6207.22.00	- - - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6207.29.10	- - - - Of silk	A
6207.29.90	- - - - Other	A
	- <i>Other:</i>	
	- - <i>Of cotton:</i>	
6207.91.10	- - - - Bathing or athletic slips, including combined vests and slips; sports vests	A
6207.91.20	- - - - Bathrobes, dressing gowns and similar articles	A
6207.91.30	- - - - Pilgrimage robes	A
6207.91.90	- - - - Other	A
	- - <i>Of man-made fibres:</i>	

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6207.92.10	- - - Bathing or athletic slips, including combined vests and slips; sports vests	A
6207.92.20	- - - Bathrobes, dressing gowns and similar articles	A
6207.92.90	- - - Other	A
	- - <i>Of other textile materials:</i>	
	- - - <i>Of wool or fine animal hair:</i>	
6207.99.11	- - - - Bathing or athletic slips and sports vests	A
6207.99.12	- - - - Bathrobes, dressing gowns and similar articles	A
6207.99.19	- - - - Other	A
	- - - <i>Other:</i>	
6207.99.91	- - - - Bathing or athletic slips and sports vests	A
6207.99.92	- - - - Bathrobes, dressing gowns and similar articles	A
6207.99.99	- - - - Other	A
	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles.	
	- <i>Slips and petticoats:</i>	
6208.11.00	- - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6208.19.10	- - - Of silk	A
6208.19.90	- - - Other	A
	- <i>Nightdresses and pyjamas:</i>	
6208.21.00	- - Of cotton	A
6208.22.00	- - Of man-made fibres	A
	- - <i>Of other textile materials:</i>	
6208.29.10	- - - Of silk	A
6208.29.90	- - - Other	A
	- <i>Other:</i>	
	- - <i>Of cotton:</i>	
6208.91.10	- - - Panties	A
6208.91.20	- - - Negligées, bathrobes, dressing gowns and similar articles	A
6208.91.90	- - - Other	A
	- - <i>Of man-made fibres:</i>	
6208.92.10	- - - Panties, negligées, bathrobes, dressing gowns and similar articles	A
6208.92.90	- - - Other	A
	- - <i>Of other textile materials:</i>	
	- - - <i>Of wool or fine animal hair:</i>	
6208.99.11	- - - - Panties, negligées, bathrobes, dressing gowns and similar articles	A
6208.99.19	- - - - Other	A
	- - - <i>Other:</i>	
6208.99.91	- - - - Panties, negligées, bathrobes, dressing gowns and similar articles	A
6208.99.99	- - - - Other	A
	Babies' garments and clothing accessories.	
	- <i>Of wool or fine animal hair:</i>	
6209.10.10	- - Suits, pants and similar articles	A
6209.10.20	- - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	A
6209.10.30	- - Clothing accessories	A
6209.10.90	- - Other	A
	- <i>Of cotton:</i>	
6209.20.10	- - Suits, pants and similar articles	A
6209.20.20	- - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	A

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6209.20.30	- - Clothing accessories	A
6209.20.90	- - Other	A
	- <i>Of synthetic fibres:</i>	
6209.30.10	- - Suits, pants and similar articles	A
6209.30.20	- - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	A
6209.30.30	- - Clothing accessories	A
6209.30.90	- - Other	A
	- <i>Of other textile materials:</i>	
6209.90.10	- - Suits, pants and similar articles	A
6209.90.20	- - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles	A
6209.90.30	- - Clothing accessories	A
6209.90.90	- - Other	A
	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
	- <i>Of fabrics of heading 56.02 or 56.03:</i>	
	- - <i>Men's or boys' garments:</i>	
6210.10.11	- - - For protection in industry	A
6210.10.19	- - - Other	A
	- - <i>For women's or girls' garments:</i>	
6210.10.91	- - - For protection in industry	A
6210.10.99	- - - Other	A
	- <i>Other garments, of the type described in subheadings 6201.11 to 6201.19:</i>	
	- - <i>For protection in industry:</i>	
6210.20.11	- - - Flame-proof	A
6210.20.19	- - - Other	A
	- - <i>Other:</i>	
6210.20.91	- - - Flame-proof	A
6210.20.99	- - - Other	A
	- <i>Other garments, of the type described in subheadings 6202.11 to 6202.19:</i>	
	- - <i>For protection in industry:</i>	
6210.30.11	- - - Flame-proof	A
6210.30.19	- - - Other	A
	- - <i>Other:</i>	
6210.30.91	- - - Flame-proof	A
6210.30.99	- - - Other	A
	- <i>Other men's or boys' garments:</i>	
6210.40.10	- - Flame-proof	A
6210.40.90	- - Other	A
	- <i>Other women's or girls' garments:</i>	
6210.50.10	- - Flame-proof	A
6210.50.90	- - Other	A
	Track suits, ski suits and swimwear; other garments.	
	- <i>Swimwear:</i>	
6211.11.00	- - Men's or boys'	A
6211.12.00	- - Women's or girls'	A
	- <i>Ski suits:</i>	
	- - <i>For men or boys:</i>	
6211.20.11	- - - Of wool or fine animal hair	A
6211.20.19	- - - Other	A
	- - <i>For women or girls:</i>	
6211.20.21	- - - Of wool or fine animal hair	A
6211.20.29	- - - Other	A

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	- <i>Other garments, men's or boys':</i>	
6211.31.00	- - Of wool or fine animal hair	A
6211.32.00	- - Of cotton	A
	- - <i>Of man-made fibres:</i>	
6211.33.10	- - - Flame-proof	A
6211.33.20	- - - Flyers coveralls	A
6211.33.90	- - - Other	A
	- - <i>Of other textile materials:</i>	
6211.39.10	- - - Flame-proof	A
6211.39.90	- - - Other	A
	- <i>Other garments, women's or girls':</i>	
6211.41.00	- - Of wool or fine animal hair	A
	- - <i>Of cotton:</i>	
6211.42.10	- - - Prayer cloaks	A
6211.42.90	- - - Other	A
	- - <i>Of man-made fibres:</i>	
6211.43.10	- - - Surgical gowns	A
6211.43.20	- - - Prayer cloaks	A
6211.43.30	- - - Flyers coveralls	A
6211.43.90	- - - Other	A
	- - <i>Of other textile materials:</i>	
6211.49.10	- - - Prayer cloaks	A
6211.49.90	- - - Other	A
	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
	- <i>Brassières:</i>	
6212.10.10	- - Of cotton	A
6212.10.90	- - Of other textile materials	A
	- <i>Girdles and panty-girdles:</i>	
6212.20.10	- - Of cotton	A
6212.20.90	- - Of other textile materials	A
	- <i>Corselettes:</i>	
6212.30.10	- - Of cotton	A
6212.30.90	- - Of other textile materials	A
	- <i>Other:</i>	
6212.90.10	- - Of cotton	A
6212.90.90	- - Of other textile materials	A
	Handkerchiefs.	
6213.10.00	- Of silk or silk waste	A
6213.20.00	- Of cotton	A
6213.90.00	- Of other textile materials	A
	Shawls, scarves, mufflers, mantillas, veils and the like.	
6214.10.00	- Of silk or silk waste	A
6214.20.00	- Of wool or fine animal hair	A
6214.30.00	- Of synthetic fibres	A
6214.40.00	- Of artificial fibres	A
6214.90.00	- Of other textile materials	A
	Ties, bow ties and cravats.	
6215.10.00	- Of silk or silk waste	A
6215.20.00	- Of man-made fibres	A
	- <i>Of other textile materials:</i>	
6215.90.10	- - Of wool or fine animal hair	A
6215.90.90	- - Other	A

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	Gloves, mittens and mitts.	
6216.00.10	- Protective work gloves, mittens and mitts	A
	- <i>Other:</i>	
6216.00.91	- - Of wool or fine animal hair	A
6216.00.92	- - Of cotton, other than those of subheading 6216.00.10	A
6216.00.99	- - Other	A
	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
	- <i>Accessories:</i>	
	- - <i>Stocking, socks and sockettes and the like:</i>	
6217.10.11	- - - For men	A
6217.10.19	- - - For women and children	A
6217.10.20	- - Shoulder cushions	A
6217.10.90	- - Other	A
6217.90.00	- Parts	A
	Blankets and travelling rugs.	
6301.10.00	- Electric blankets	A
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	A
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	A
	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:	
6301.40.10	- - Of nonwoven fabrics	A
6301.40.90	- - Other	A
	- Other blankets and travelling rugs:	
6301.90.10	- - Of nonwoven fabrics	A
6301.90.90	- - Other	A
	Bed linen, table linen, toilet linen and kitchen linen.	
6302.10.00	- Bed linen, knitted or crocheted	A
	- Other bed linen, printed:	
6302.21.00	- - Of cotton	A
	- - Of man-made fibres:	
6302.22.10	- - - Of nonwoven fabrics	A
6302.22.90	- - - Other	A
6302.29.00	- - Of other textile materials	A
	- Other bed linen:	
6302.31.00	- - Of cotton	A
	- - Of man-made fibres:	
6302.32.10	- - - Of nonwoven fabrics	A
6302.32.90	- - - Other	A
6302.39.00	- - Of other textile materials	A
6302.40.00	- Table linen, knitted or crocheted	A
	- Other table linen:	
6302.51.00	- - Of cotton	A
6302.52.00	- - Of flax	A
	- - Of man-made fibres:	
6302.53.10	- - - Of nonwoven fabrics	A
6302.53.90	- - - Other	A
6302.59.00	- - Of other textile materials	A
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	A
	- Other:	
6302.91.00	- - Of cotton	A
6302.92.00	- - Of flax	A
	- - Of man-made fibres:	

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6302.93.10	- - Of nonwoven fabrics	A
6302.93.90	- - Other	A
6302.99.00	- Of other textile materials	A
	Curtains (including drapes) and interior blinds; curtain or bed valances.	
	- Knitted or crocheted:	
6303.11.00	- - Of cotton	A
6303.12.00	- - Of synthetic fibres	A
6303.19.00	- - Of other textile materials	A
	- Other:	
6303.91.00	- - Of cotton	A
6303.92.00	- - Of synthetic fibres	A
6303.99.00	- - Of other textile materials	A
	Other furnishing articles, excluding those of heading 94.04.	
	- Bedspreads:	
6304.11.00	- - Knitted or crocheted	A
	- Other:	
6304.19.10	- - - Of cotton	A
6304.19.20	- - - Other, of nonwovens	A
6304.19.90	- - - Other	A
	- Other:	
6304.91.00	- - Knitted or crocheted	A
	- - Not knitted or crocheted, of cotton:	
6304.92.10	- - - Mosquito nets	A
6304.92.20	- - - Of felt, whether or not impregnated or coated, weighing 750 g/m2 or more	A
6304.92.30	- - - Of felt, whether or not impregnated or coated, weighing less than 750 g/m2	A
6304.92.90	- - - Other	A
	- - Not knitted or crocheted, of synthetic fibres:	
6304.93.10	- - - Mosquito nets	A
6304.93.90	- - - Other	A
	- - Not knitted or crocheted, of other textile materials:	
6304.99.10	- - - Mosquito nets	A
6304.99.90	- - - Other	A
	Sacks and bags, of a kind used for the packing of goods.	
	- Of jute or of other textile bast fibres of heading 53.03:	
6305.10.10	- - New	A
6305.10.20	- - Used	A
	- Of cotton:	
6305.20.10	- - Knitted or crocheted	A
6305.20.90	- - Other	A
	- Of man-made textile materials:	
	- - Flexible intermediate bulk containers:	
6305.32.10	- - - Of nonwovens	A
6305.32.20	- - - Knitted or crocheted	A
6305.32.90	- - - Other	A
	- - Other, of polyethylene or polypropylene strip or the like:	
6305.33.10	- - - Knitted or crocheted	A
6305.33.20	- - - Of woven fabrics of strip or the like	A
6305.33.90	- - - Other	A
	- - Other:	
6305.39.10	- - - Of nonwovens	A
6305.39.20	- - - Knitted or crocheted	A
6305.39.90	- - - Other	A
	- Of other textile materials:	

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	- Of hemp of heading 53.04:	
6305.90.11	- - Knitted or crocheted	A
6305.90.19	- - Other	A
	- Of coconut (coir) of heading 53.05:	
6305.90.81	- - Knitted or crocheted	A
6305.90.89	- - Other	A
6305.90.90	- Other	A
	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
	- Tarpaulins, awnings and sunblinds:	
6306.11.00	- Of cotton	A
6306.12.00	- Of synthetic fibres	A
	- Of other textile materials:	
6306.19.10	- - Of hemp of heading 53.04 or coconut (coir) of heading 53.05	A
6306.19.90	- - Other	A
	- Tents:	
6306.21.00	- Of cotton	A
6306.22.00	- Of synthetic fibres	A
6306.29.00	- Of other textile materials	A
	- Sails:	
6306.31.00	- Of synthetic fibres	A
6306.39.00	- Of other textile materials	A
	- Pneumatic mattresses:	
6306.41.00	- Of cotton	A
	- Of other textile materials:	
6306.49.10	- - Of nonwovens	A
6306.49.90	- - Other	A
	- Other:	
6306.91.00	- Of cotton	A
	- Of other textile materials:	
6306.99.10	- - Of nonwovens	A
6306.99.90	- - Other	A
	Other made up articles, including dress patterns.	
	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:	
6307.10.10	- Of nonwovens	A
6307.10.20	- Of felt	A
6307.10.90	- Other	A
	- Life-jackets and life-belts:	
6307.20.10	- Life-jackets	A
6307.20.20	- Life-belts	A
	- Other:	
6307.90.10	- Industrial safety belts and harnesses	A
6307.90.20	- Surgical face masks	A
6307.90.30	- Umbrella covers in pre-cut triangular form	A
6307.90.40	- Laces for footwear	A
6307.90.50	- Dress patterns	A
6307.90.90	- Other	A
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table-cloths or serviettes, or similar textile articles, put up in packings for retail sale.	A
6309.00.00	Worn clothing and other worn articles.	A
	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
	- Sorted:	
6310.10.10	- - Used or new rags	A

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6310.10.90	- Other		A
	- Other:		
6310.90.10	- Used or new rags		A
6310.90.90	- Other		A
	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.		
6401.10.00	- Footwear incorporating a protective metal toe-cap	5%	B3
	- Other footwear:		
6401.91.00	- Covering the knee	5%	B3
6401.92.00	- Covering the ankle but not covering the knee	5%	B3
6401.99.00	- Other	5%	B3
	Other footwear with outer soles and uppers of rubber or plastics.		
	- Sports footwear:		
6402.12.00	- Ski-boots, cross-country ski footwear and snowboard boots	5%	B3
6402.19.00	- Other	5%	B3
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	5%	B3
6402.30.00	- Other footwear, incorporating a protective metal toe-cap	5%	B3
	- Other footwear:		
6402.91.00	- Covering the ankle	5%	B3
6402.99.00	- Other	5%	B3
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
	- Sports footwear:		
6403.12.00	- Ski-boots, cross-country ski footwear and snowboard boots	5%	B3
	- Other:		
6403.19.10	- - Other sports footwear fitted with studs, bar and the like (for example football shoes, running shoes and golf shoes)	5%	B3
6403.19.90	- - - Other	5%	B3
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	5%	B3
6403.30.00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	5%	B3
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	5%	B3
	- Other footwear with outer soles of leather:		
	- Covering the ankle:		
6403.51.10	- - Riding boots	5%	B3
6403.51.90	- - - Other	5%	B3
	- Other:		
6403.59.10	- - - Bowling shoes	5%	B3
6403.59.90	- - - Other	5%	B3
	- Other footwear:		
	- Covering the ankle:		
6403.91.10	- - Riding boots	5%	B3
6403.91.90	- - - Other	5%	B3
	- Other:		
6403.99.10	- - - Bowling shoes	5%	B3
6403.99.90	- - - Other	5%	B3
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
	- Footwear with outer soles of rubber or plastics:		
6404.11.00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		A
6404.19.00	- - Other		A
	- Footwear with outer soles of leather or composition leather:		
6404.20.10	- - Running shoes and golf shoes	5%	B3

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6404.20.90	- - Other Other footwear.	5%	B3
6405.10.00	- With uppers of leather or composition leather	5%	B3
6405.20.00	- With uppers of textile materials	5%	B3
6405.90.00	- Other	5%	B3
	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. - Uppers and parts thereof, other than stiffeners:		
6406.10.10	- - Of metal		A
6406.10.90	- - Other	5%	B3
6406.20.00	- Outer soles and heels, of rubber or plastics	5%	B3
	- Other:		
6406.91.00	- - Of wood	5%	B3
	- - Of other materials:		
6406.99.10	- - - Of metal		A
6406.99.20	- - - In-soles of rubber or plastics	5%	B3
6406.99.90	- - - Other	5%	B3
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	10%	B3
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	10%	B3
6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	10%	B3
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. 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.	10%	B3
6505.10.00	- Hair-nets	10%	B3
	- Other:		
6505.90.10	- - Headgear for religious purposes	10%	B3
6505.90.90	- - Other	10%	B3
	Other headgear, whether or not lined or trimmed. - Safety headgear:		
6506.10.10	- - Protective helmets for motorcyclists	10%	B3
6506.10.20	- - Industrial safety helmets, other than steel helmets	10%	B3
6506.10.30	- - Steel helmets	10%	B3
6506.10.40	- - Fire fighter's helmets	10%	B3
6506.10.90	- - Other	10%	B3
	- Other:		
6506.91.00	- - Of rubber or of plastics	10%	B3
6506.92.00	- - Of fur skin	10%	B3
	- - Of other materials:		
6506.99.10	- - - Non-woven disposable headgear	10%	B3
6506.99.90	- - - Other	10%	B3
	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.		
6507.00.10	- Tinted visors and visors concealing any part of the face between the eyebrows and the chin	10%	B3
6507.00.90	- Other	10%	B3
	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).		
6601.10.00	- Garden or similar umbrellas	10%	B3
	- Other:		
6601.91.00	- - Having a telescopic shaft	10%	B5
6601.99.00	- - Other	10%	B3

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6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like. Parts, trimmings and accessories of articles of heading 66.01 or 66.02. - Handles and knobs:		A
6603.10.10	- - For articles of heading 66.01	10%	B5
6603.10.20	- - For articles of heading 66.02		A
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks) - Other:	10%	B5
6603.90.10	- - For articles of heading 66.01	10%	B5
6603.90.20	- - For articles of heading 66.02		A
	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).		
6701.00.10	- Duck feathers		A
6701.00.90	- Other		A
	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
6702.10.00	- Of plastics		A
6702.90.00	- Of other materials		A
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. 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:		A
6704.11.00	- - Complete wigs		A
6704.19.00	- - Other		A
6704.20.00	- Of human hair		A
6704.90.00	- Of other materials		A
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate). 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).		A
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		A
6802.21.00	- - Marble, travertine and alabaster		A
6802.22.00	- - Other calcareous stone - - Granite:		A
6802.23.10	- - - Polished slabs		A
6802.23.90	- - - Other		A
6802.29.00	- - Other stone - Other:		A
6802.91.00	- - Marble, travertine and alabaster		A
6802.92.00	- - Other calcareous stone		A
6802.93.00	- - Granite		A
6802.99.00	- - Other stone		A
	Worked slate and articles of slate or of agglomerated slate.		
6803.00.10	- Slabs or roofing slates		A
6803.00.90	- Other		A
	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.		

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6804.10.00	- Millstones and grindstones for milling, grinding or pulping	A
	- Other millstones, grindstones, grinding wheels and the like:	
6804.21.00	- - Of agglomerated synthetic or natural diamond	A
	- - Of other agglomerated abrasives or of ceramics:	
6804.22.10	- - - Containing brown corundum grindstone granule	A
6804.22.90	- - - Other	A
	- - Of natural stone:	
6804.23.10	- - - Containing brown corundum grindstone granule	A
6804.23.90	- - - Other	A
	- Hand sharpening or polishing stones:	
6804.30.10	- - - Containing brown corundum grindstone granule	A
6804.30.90	- - - Other	A
	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
6805.10.00	- On a base of woven textile fabric only	A
	- On a base of paper or paperboard only:	
6805.20.10	- - Polishing discs	A
6805.20.90	- - Other	A
	- On a base of other materials:	
6805.30.10	- - Polishing discs	A
6805.30.90	- - Other	A
	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.	
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	A
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	A
6806.90.00	- Other	A
	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
	- In rolls:	
6807.10.10	- - Roofing products, with a substrate of paper or paperboard	A
6807.10.90	- - Other	A
6807.90.00	- Other	A
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	A
	Articles of plaster or of compositions based on plaster.	
	- Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.11.00	- - Faced or reinforced with paper or paperboard only	A
6809.19.00	- - Other	A
	- Other articles:	
6809.90.10	- - Dental moulds of plaster	A
6809.90.90	- - Other	A
	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
	- Tiles, flagstones, bricks and similar articles:	
6810.11.00	- - Building blocks and bricks	A
	- - Other:	
6810.19.10	- - - Floor or wall tiles	A
6810.19.20	- - - Roofing tiles	A
6810.19.90	- - - Other	A
	- Other articles:	
	- - Prefabricated structural components for building or civil engineering:	

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6810.91.10	- - Concrete building piles	A
6810.91.90	- - Other	A
6810.99.00	- - Other	A
	Articles of asbestos-cement, of cellulose fibre-cement or the like.	
6811.10.00	- Corrugated sheets	A
6811.20.00	- Other sheets, panels, tiles and similar articles	A
	- Tubes, pipes and tube or pipe fittings:	
6811.30.10	- - Ventilation or other tubing and cable conduits	A
6811.30.90	- - Other	A
6811.90.00	- Other articles	A
	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	
6812.50.00	- Clothing, clothing accessories, footwear and headgear	A
6812.60.00	- Paper, millboard and felt	A
6812.70.00	- Compressed asbestos fibre jointing, in sheets or rolls	A
	- Other:	
6812.90.10	- - Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	A
6812.90.20	- - Yarn and thread	A
6812.90.30	- - Cords and string, whether or not plaited	A
6812.90.40	- - Woven or knitted fabric	A
6812.90.90	- - Other	A
	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.	
6813.10.00	- Brake linings and pads	A
6813.90.00	- Other	A
	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	A
6814.90.00	- Other	A
	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
	- Non-electrical articles of graphite or other carbon:	
6815.10.10	- - Yarn or thread	A
6815.10.20	- - Bricks, paving slabs, floor tiles and similar construction goods	A
6815.10.90	- - Other	A
6815.20.00	- Articles of peat	A
	- Other articles:	
6815.91.00	- - Containing magnesite, dolomite or chromite	A
	- - Other:	
6815.99.10	- - - Touchstone	A
6815.99.90	- - - Other	A
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	A
6902.10.00	- 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	A
6902.20.00	- 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	A

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6902.90.00	- Other 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.	A
6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	A
6903.20.00	- 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)	A
6903.90.00	- Other Ceramic building bricks, flooring blocks, support or filler tiles and the like.	A
6904.10.00	- Building bricks	A
6904.90.00	- Other Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	A
6905.10.00	- Roofing tiles - Other:	A
6905.90.10	- - Lining bricks for ball mills	A
6905.90.90	- - Other	A
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings. Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. - 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:	A
6907.10.10	- - Floor, hearth or wall tiles	A
6907.10.90	- - Other - Other:	A
6907.90.10	- - Floor, hearth or wall tiles	A
6907.90.90	- - Other Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. - 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:	A
6908.10.11	- - Plain: - - - Floor, hearth or wall tiles	A
6908.10.19	- - - Other - - Other:	A
6908.10.91	- - - Floor, hearth or wall tiles	A
6908.10.99	- - - Other - Other:	A
6908.90.11	- - Plain tiles: - - - Floor, hearth or wall tiles	A
6908.90.19	- - - Other - - Other tiles:	A
6908.90.21	- - - Floor, hearth or wall tiles	A
6908.90.29	- - - Other	A
6908.90.90	- - Other 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:	A
6909.11.00	- - Of porcelain or china	A
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	A
6909.19.00	- - Other	A
6909.90.00	- Other Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	A

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6910.10.00	- Of porcelain or china	A
6910.90.00	- Other	A
	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
6911.10.00	- Tableware and kitchenware	A
6911.90.00	- Other	A
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	A
	Statuettes and other ornamental ceramic articles.	
6913.10.00	- Of porcelain or china	A
6913.90.00	- Other	A
	Other ceramic articles.	
6914.10.00	- Of porcelain or china	A
6914.90.00	- Other	A
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	A
	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	
7002.10.00	- Balls	A
7002.20.00	- Rods	A
	- Tubes:	
	- - Of fused quartz or other fused silica:	
7002.31.10	- - - For vacuum tubes	A
7002.31.90	- - - Other	A
	- - 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:	
7002.32.10	- - - For vacuum tubes	A
7002.32.20	- - - Other, transparent neutral glass tube of diameter exceeding 3mm but not exceeding 22mm	A
7002.32.90	- - - Other	A
	- - Other:	
7002.39.10	- - - For vacuum tubes	A
7002.39.20	- - - Other, transparent neutral glass tube of diameter exceeding 3mm but not exceeding 22mm	A
7002.39.90	- - - Other	A
	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:	
	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	
7003.12.10	- - - Optical glass, not optically worked	A
7003.12.20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	A
7003.12.90	- - - Other	A
	- - Other:	
7003.19.10	- - - Optical glass, not optically worked	A
7003.19.20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	A
7003.19.90	- - - Other	A
	- Wired sheets:	
7003.20.10	- - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	A
7003.20.90	- - Other	A
	- Profiles:	
7003.30.10	- - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)	A
7003.30.90	- - Other	A
	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	
7004.20.10	- - - Optical glass, not optically worked	A

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7004.20.20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)		A
7004.20.90	- - - Other		A
	- Other glass:		
7004.90.10	- - - Optical glass, not optically worked		A
7004.90.20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)		A
7004.90.90	- - - Other		A
	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.		
	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
7005.10.10	- - - Optical glass, not optically worked		A
7005.10.20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)		A
7005.10.90	- - - Other		A
	- Other non-wired glass:		
	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
7005.21.10	- - - Optical glass, not optically worked		A
7005.21.20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)		A
7005.21.90	- - - Other		A
	- Other:		
7005.29.10	- - - Optical glass, not optically worked		A
7005.29.20	- - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)		A
7005.29.90	- - - Other		A
	- Wired glass:		
7005.30.10	- - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)		A
7005.30.90	- - Other		A
	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.		
7006.00.10	- Optical glass, not optically worked		A
7006.00.90	- Other		A
	Safety glass, consisting of toughened (tempered) or laminated glass.		
	- Toughened (tempered) safety glass:		
	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.11.10	- - - Suitable for vehicles of Chapter 87	20%	B3
7007.11.20	- - - Suitable for aircraft or spacecraft of chapter 88		A
7007.11.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86		A
7007.11.40	- - - Suitable for ships, boats or floating structures of Chapter 89		A
	- Other:		
7007.19.10	- - - Suitable for earth moving machinery	15%	B3
7007.19.90	- - - Other	20%	B3
	- Laminated safety glass:		
	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.21.10	- - - Suitable for vehicles of Chapter 87	20%	B3
7007.21.20	- - - Suitable for aircraft or spacecraft of chapter 88		A
7007.21.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86		A
7007.21.40	- - - Suitable for ships, boats or floating structures of Chapter 89		A
	- Other:		
7007.29.10	- - - Suitable for earth moving machinery	15%	B3
7007.29.90	- - - Other		A

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7008.00.00	Multiple-walled insulating units of glass.		A
	Glass mirrors, whether or not framed, including rear-view mirrors.		
7009.10.00	- Rear-view mirrors for vehicles	20%	B3
	- Other:		
7009.91.00	- - Unframed		A
7009.92.00	- - Framed		A
	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		
7010.10.00	- Ampoules		A
7010.20.00	- Stoppers, lids and other closures		A
	- Other:		
7010.90.10	- - Carboys, demijohns and bottles for injectables of a capacity exceeding 1 liter		A
7010.90.20	- - Bottles and vials for antibiotics, serums and other injectables of a capacity not exceeding 1 liter		A
7010.90.30	- - Other bottles for intravenous fluids		A
7010.90.90	- - Other		A
	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		
	- For electric lighting:		
7011.10.10	- - Stem		A
7011.10.90	- - Other		A
	- For cathode-ray tubes:		
7011.20.10	- - Television tubes		A
7011.20.90	- - Other		A
	- Other:		
7011.90.10	- - Television tubes		A
7011.90.90	- - Other		A
7012.00.00	Glass inners for vacuum flasks or for other vacuum vessels.		A
	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).		
7013.10.00	- Of glass-ceramics		A
	- Drinking glasses other than of glass-ceramics:		
	- - Of lead crystal:		
7013.21.10	- - - Not ground, polished, opacified or otherwise worked		A
7013.21.90	- - - Other		A
7013.29.00	- - Other		A
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
	- - Of lead crystal:		
7013.31.10	- - - Not ground, polished, opacified or otherwise worked		A
7013.31.90	- - - Other		A
7013.32.00	- - 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		A
7013.39.00	- - Other		A
	- Other glassware:		
	- - Of lead crystal:		
7013.91.10	- - - Not ground, polished, opacified or otherwise worked		A
7013.91.90	- - - Other		A
7013.99.00	- - Other		A
	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		
7014.00.10	- For motor vehicles		A
7014.00.90	- Other		A
	Clock or watch glasses and similar glasses, glasses for non-corrective or		

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	corrective spectacles, curved, bent hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		
7015.10.00	- Glasses for corrective spectacles		A
	- Other:		
7015.90.10	- - Clock or watch glasses	10%	B5
7015.90.90	- - Other		A
	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.		
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes		A
7016.90.00	- Other		A
	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		
	- Of fused quartz or other fused silica:		
7017.10.10	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers [ITA1/B-113]		A
7017.10.90	- - Other		A
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0oC to 300oC		A
7017.90.00	- Other		A
	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 1mm in diameter.		
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		A
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter		A
	- Other:		
7018.90.10	- - Glass eyes		A
7018.90.90	- - Other		A
	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		
	- Silvers, rovings, yarn and chopped strands:		
7019.11.00	- - Chopped strands, of a length of not more than 50 mm		A
7019.12.00	- - Rovings		A
	- - Other:		
7019.19.10	- - - Yarn		A
7019.19.90	- - - Other		A
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019.31.00	- - Mats		A
7019.32.00	- - Thin sheets (voiles)		A
	- - Other:		
7019.39.10	- - - Ceiling webs		A
7019.39.90	- - - Other		A
7019.40.00	- Woven fabrics of rovings		A
	- Other woven fabrics:		
7019.51.00	- - Of a width not exceeding 30 cm		A
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250g/m ² , of filaments measuring per single yarn not more than 136 tex		A
7019.59.00	- - Other		A
	- Other:		
7019.90.10	- - Bullet-proof vests and police shields		A

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7019.90.20	- Asphalt or coat-tar impregnated glass-fibre outerwrap for pipelines		A
7019.90.90	- Other		A
	Other articles of glass.		
	- Glass moulds:		
7020.00.11	- For acrylic manufacture		A
7020.00.19	- Other		A
7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers [ITA1/B-113]		A
7020.00.90	- Other		A
	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.		
	- Natural pearls:		
7101.10.10	- Graded and temporarily strung for convenience of transport	5%	B3
7101.10.90	- Other	5%	B3
	- Cultured pearls:		
7101.21.00	- Unworked	5%	B3
	- Worked:		
7101.22.10	- -Graded and temporarily strung for convenience of transport	5%	B3
7101.22.90	- -Other	5%	B3
	Diamonds, whether or not worked, but not mounted or set.		
7102.10.00	- Unsorted	5%	B3
	- Industrial:		
7102.21.00	- Unworked or simply sawn, cleaved or bruted	5%	B3
7102.29.00	- Other	5%	B3
	- Non-industrial:		
7102.31.00	- Unworked or simply sawn, cleaved or bruted	5%	B3
7102.39.00	- Other	5%	B3
	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.		
7103.10.00	- Unworked or simply sawn or roughly shaped	5%	B3
	- Otherwise worked:		
7103.91.00	- Rubies, sapphires and emeralds	5%	B3
7103.99.00	- Other	5%	B3
	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.		
	- Piezo-electric quartz:		
7104.10.10	- Unworked		A
7104.10.20	- Worked		A
7104.20.00	- Other, unworked or simply sawn or roughly shaped	5%	B3
7104.90.00	- Other	5%	B3
	Dust and powder of natural or synthetic precious or semi-precious stones.		
7105.10.00	- Of diamonds		A
7105.90.00	- Other		A
	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		
7106.10.00	- Powder		A
	- Other:		
7106.91.00	- Unwrought		A
7106.92.00	- Semi-manufactured		A
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.		A

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	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		
	- Non-monetary:		
7108.11.00	- Powder		A
	- Other unwrought forms:		
7108.12.10	- - In lumps, ingots or cast bars		A
7108.12.90	- - Other		A
	- Other semi-manufactured forms:		
7108.13.10	- - In rods, bars, profiles, foils and strips		A
7108.13.90	- - Other		A
7108.20.00	- Monetary		A
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A
	Platinum, unwrought or in semi-manufactured forms, or in powder form.		
	- Platinum:		
	- Unwrought or in powder form:		
7110.11.10	- - In lumps, ingots, cast bars, powder or sponge		A
7110.11.90	- - Other		A
7110.19.00	- Other		A
	- Palladium:		
	- Unwrought or in powder form:		
7110.21.10	- - Alloys containing not less than 20% palladium used in making artificial teeth		A
7110.21.20	- - Other, in lumps, ingots, cast bars, powder or sponge		A
7110.21.90	- - Other		A
7110.29.00	- Other		A
	- Rhodium:		
	- Unwrought or in powder form:		
7110.31.10	- - In lumps, ingots, cast bars, powder or sponge		A
7110.31.90	- - Other		A
7110.39.00	- Other		A
	- Iridium, osmium and ruthenium:		
	- Unwrought or in powder form:		
7110.41.10	- - In lumps, ingots, cast bars, powder or sponge		A
7110.41.90	- - Other		A
7110.49.00	- Other		A
	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		
7111.00.10	- Silver or gold, clad with platinum		A
7111.00.90	- Other		A
	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		
7112.30.00	- Ash containing precious metal or precious metal compounds		A
	- Other:		
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals		A
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals		A
	- Other:		
7112.99.10	- - Of silver, including metal clad with silver but excluding sweepings containing other precious metals		A
7112.99.90	- - Other		A
	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:		
	- - Of silver, whether or not plated or clad with other precious metal:		
7113.11.10	- - - Parts	5%	B3

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7113.11.90	- - Other	5%	B3
	- Of other precious metal, whether or not plated or clad with precious metal:		
7113.19.10	- - Parts	5%	B3
7113.19.90	- - Other	5%	B3
	- Of base metal clad with precious metal:		
7113.20.10	- - Parts	5%	B3
7113.20.90	- - Other	5%	B3
	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:		
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	5%	B3
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	5%	B3
7114.20.00	- Of base metal clad with precious metal	5%	B3
	Other articles of precious metal or of metal clad with precious metal.		
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum		A
	- Other:		
7115.90.10	- - Of gold or silver		A
7115.90.20	- - Of metal clad with gold or silver		A
7115.90.90	- - Other		A
	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		
7116.10.00	- Of natural or cultured pearls	5%	B3
7116.20.00	- Of precious or semi-precious stones (natural, synthetic, or reconstructed)	5%	B3
	Imitation jewellery.		
	- Of base metal, whether or not plated with precious metal:		
	- - Cuff-links and studs:		
7117.11.10	- - - Parts	5%	B3
7117.11.90	- - - Other	5%	B3
	- - Other:		
7117.19.10	- - - Bangles	5%	B3
7117.19.20	- - - Parts	5%	B3
7117.19.90	- - - Other	5%	B3
	- Other:		
7117.90.10	- - Bangles	5%	B3
7117.90.20	- - Parts	5%	B3
7117.90.90	- - Other	5%	B3
	Coin.		
	- Coin (other than gold coin), not being legal tender :		
7118.10.10	- - Silver coin		A
7118.10.90	- - Other		A
	- Other:		
7118.90.10	- - Gold coin, whether or not legal tender, or silver coin, being legal tender		A
7118.90.90	- - Other		A
	Pig iron and spiegeleisen in pigs, blocks or other primary forms.		
7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus		A
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus		A
7201.50.00	- Alloy pig iron; spiegeleisen		A
	Ferro-alloys.		
	- <i>Ferro-manganese</i> :		
7202.11.00	- - Containing by weight more than 2% of carbon		A
7202.19.00	- - Other		A
	- <i>Ferro-silicon</i> :		

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7202.21.00	- - Containing by weight more than 55% of silicon	A
7202.29.00	- - Other	A
7202.30.00	- Ferro-silico-manganese	A
	- <i>Ferro-chromium:</i>	
7202.41.00	- - Containing by weight more than 4% of carbon	A
7202.49.00	- - Other	A
7202.50.00	- Ferro-silico-chromium	A
7202.60.00	- Ferro-nickel	A
7202.70.00	- Ferro-molybdenum	A
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	A
	- <i>Other:</i>	
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	A
7202.92.00	- - Ferro-vanadium	A
7202.93.00	- - Ferro-niobium	A
7202.99.00	- - Other	A
	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	A
7203.90.00	- Other	A
	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
7204.10.00	- Waste and scrap of cast iron	A
	- <i>Waste and scrap of alloy steel:</i>	
7204.21.00	- - Of stainless steel	A
7204.29.00	- - Other	A
7204.30.00	- Waste and scrap of tinned iron or steel	A
	- <i>Other waste and scrap:</i>	
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	A
7204.49.00	- - Other	A
7204.50.00	- Remelting scrap ingots	A
	Granules and powders, of pig iron, spiegeleisen, iron or steel.	
7205.10.00	- Granules	A
	- <i>Powders:</i>	
7205.21.00	- - Of alloy steel	A
7205.29.00	- - Other	A
	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)	
7206.10.00	- Ingots	A
	- <i>Other:</i>	
7206.90.10	- - Containing by weight 0.6% or more of carbon	A
7206.90.90	- - Other	A
	Semi-finished products of iron or non-alloy steel.	
	- <i>Containing by weight less than 0.25% of carbon:</i>	
7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	A
	- - <i>Other, of rectangular (other than square) cross-section</i>	
7207.12.10	- - - Slabs	A
7207.12.90	- - - Other	A
7207.19.00	- - Other	A
	- <i>Containing by weight 0.25% or more of carbon:</i>	
	- - <i>Containing by weight 0.6% or more of carbon:</i>	
7207.20.11	- - - Slabs	A
7207.20.12	- - - Iron or steel pieces roughly shaped by forging; sheet bars of iron or steel (including tinplate bars)	A
7207.20.19	- - - Other	A

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	- - Other:	
7207.20.91	- - - Slabs	A
7207.20.92	- - - Iron or steel pieces roughly shaped by forging; sheet bars of iron or steel (including tinplate bars)	A
7207.20.99	- - - Other	A
	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	
	- In coils, not further worked than hot-rolled, with patterns in relief:	
7208.10.10	- - Of a thickness of 10 mm or more but not exceeding 125 mm; of a thickness of less than 3 mm and containing by weight less than 0.6% of carbon	A
7208.10.20	- - Of a thickness of 3 mm or more but less than 4.75 mm, and containing by weight less than 0.6% of carbon; of a thickness of less than 3 mm and containing by weight 0.6% or more of carbon	A
7208.10.30	- - Of a thickness of 3 mm or more but less than 4.75 mm, and containing by weight 0.6% or more of carbon	A
7208.10.90	- - Other	A
	- Other, in coils, not further worked than hot-rolled, pickled:	
	- - Of a thickness of 4.75mm or more:	
7208.25.10	- - - Coils for re-rolling	A
	- - - Other:	
7208.25.91	- - - - Non alloy steel plates and containing by weight less than 0.6% of carbon	A
7208.25.99	- - - - Other	A
	- - Of a thickness of 3mm or more but less than 4.75mm	
7208.26.10	- - - Steel plates and sheets containing by weight less than 0.6% of carbon	A
7208.26.90	- - - Other	A
	- - Of a thickness of less than 3mm:	
	- - - Of a thickness of less than 1.5 mm:	
7208.27.11	- - - - Steel plates and sheets containing by weight 0.6 % or more of carbon	A
7208.27.19	- - - - Other	A
	- - - Other:	
7208.27.91	- - - - Steel plates and sheets containing by weight 0.6% or more of carbon	A
7208.27.99	- - - - Other	A
	- Other, in coils, not further worked than hot-rolled:	
7208.36.00	- - Of a thickness exceeding 10mm	A
	- - Of a thickness of 4.75mm or more but not exceeding 10mm:	
7208.37.10	- - - Steel plates and sheets containing by weight less than 0.6% of carbon	A
7208.37.90	- - - Other	A
	- - Of a thickness of 3mm or more but less than 4.75mm:	
7208.38.10	- - - Steel plates and sheets containing by weight less than 0.6% of carbon	A
7208.38.90	- - - Other	A
	- - Of a thickness of less than 3mm:	
	- - - Of a thickness of less than 1.5 mm:	
7208.39.11	- - - - Steel plates and sheets containing by weight 0.6% or more of carbon	A
7208.39.19	- - - - Other	A
7208.39.90	- - - Other	A
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	A
	- Other, not in coils, not further worked than hot-rolled:	
7208.51.00	- - Of a thickness exceeding 10mm	A
7208.52.00	- - Of a thickness of 4.75mm or more but not exceeding 10mm	A
7208.53.00	- - Of a thickness of 3mm or more but less than 4.75mm	A
7208.54.00	- - Of a thickness of less than 3mm	A

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	- <i>Other:</i>	
7208.90.10	- - Of a thickness of 10 mm or more but not exceeding 125 mm; of a thickness of less than 3 mm and containing by weight less than 0.6% of carbon	A
7208.90.20	- - Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight less than 0.6% of carbon; of a thickness of less than 3 mm and containing by weight 0.6% or more of carbon	A
7208.90.30	- - Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight 0.6% or more of carbon	A
7208.90.90	- - Other	A
	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. - <i>In coils, not further worked than cold-rolled (cold-reduced):</i>	
7209.15.00	- - Of a thickness of 3mm or more	A
7209.16.00	- - Of a thickness exceeding 1mm but less than 3mm	A
7209.17.00	- - Of a thickness of 0.5mm or more but not exceeding 1mm	A
	- - <i>Of a thickness of less than 0.5mm:</i>	
7209.18.10	- - - Tin-mill blackplate (TMBP)	A
7209.18.90	- - - Other	A
	- <i>Not in coils, not further worked than cold-rolled (cold-reduced):</i>	
7209.25.00	- - Of a thickness of 3mm or more	A
7209.26.00	- - Of a thickness exceeding 1mm but less than 3mm	A
7209.27.00	- - Of a thickness of 0.5mm or more but not exceeding 1mm	A
7209.28.00	- - Of a thickness of less than 0.5mm	A
7209.90.00	- Other	A
	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. - <i>Plated or coated with tin:</i>	
7210.11.00	- - Of a thickness of 0.5 mm or more	A
7210.12.00	- - Of a thickness of less than 0.5 mm	A
7210.20.00	- Plated or coated with lead, including terne-plate	A
	- <i>Electrolytically plated or coated with zinc:</i>	
	- - <i>Containing by weight less than 0.6% of carbon:</i>	
7210.30.11	- - - Of a thickness not exceeding 1.2mm	A
7210.30.19	- - - Other	A
	- - <i>Containing by weight 0.6% or more of carbon:</i>	
7210.30.91	- - - Of a thickness not exceeding 1.2mm	A
7210.30.99	- - - Other	A
	- <i>Otherwise plated or coated with zinc:</i>	
	- - <i>Corrugated:</i>	
7210.41.10	- - - Of a thickness not exceeding 1.2mm	A
7210.41.90	- - - Other	A
	- - <i>Other:</i>	
7210.49.10	- - - Of a thickness not exceeding 1.2mm	A
7210.49.90	- - - Other	A
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	A
	- <i>Plated or coated with aluminium:</i>	
	- - <i>Plated or coated with aluminium-zinc alloys:</i>	
7210.61.10	- - - Of a thickness not exceeding 1.2mm	A
7210.61.90	- - - Other	A
	- - <i>Other:</i>	
7210.69.10	- - - Of a thickness not exceeding 1.2mm	A
7210.69.90	- - - Other	A
	- <i>Painted, varnished or coated with plastics:</i>	
	- - <i>Not clad, plated or coated with metal:</i>	
7210.70.11	- - - Of a thickness exceeding 4.75mm or more but not exceeding 125mm	A

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7210.70.12	- - Of a thickness less than 4.75mm or exceeding 125mm	A
7210.70.20	- - Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide	A
7210.70.30	- - Electrolytically plated or coated with zinc, of thickness not exceeding 1.2mm	A
7210.70.40	- - Electrolytically plated or coated with zinc, of thickness exceeding 1.2mm	A
7210.70.50	- - Otherwise plated or coated with zinc or aluminium, of thickness exceeding 1.2mm	A
7210.70.60	- - Plated or coated with zinc or aluminium, of a thickness not exceeding 1.2mm	A
7210.70.70	- - Plated or coated with other metals, of a thickness not exceeding 1.2mm	A
7210.70.90	- - Other	A
	- <i>Other:</i>	
	- - <i>Not clad, plated or coated with metal:</i>	
7210.90.11	- - Of a thickness exceeding 4.75mm or more but not exceeding 125mm	A
7210.90.12	- - Of a thickness less than 4.75mm or exceeding 125mm	A
7210.90.20	- - Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide	A
7210.90.30	- - Electrolytically plated or coated with zinc, of thickness not exceeding 1.2mm	A
7210.90.40	- - Electrolytically plated or coated with zinc, of thickness exceeding 1.2mm	A
7210.90.50	- - Otherwise plated or coated with zinc or aluminium, of thickness exceeding 1.2mm	A
7210.90.60	- - Plated or coated with zinc or aluminium, of a thickness not exceeding 1.2mm	A
7210.90.70	- - Plated or coated with other metals, of a thickness not exceeding 1.2mm	A
7210.90.90	- - Other	A
	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:	
	- - <i>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:</i>	
	- - - <i>Containing by weight 0.6% or more of carbon:</i>	
7211.13.11	- - - Universal plates	A
7211.13.12	- - - Hoop and strip	A
7211.13.19	- - - Other	A
	- - - <i>Other:</i>	
7211.13.91	- - - Universal plates	A
7211.13.92	- - - Corrugated	A
7211.13.93	- - - Hoop and strip	A
7211.13.99	- - - Other	A
	- - <i>Other, of a thickness of 4.75 mm or more:</i>	
	- - - <i>Containing by weight 0.6% or more of carbon:</i>	
7211.14.11	- - - Universal plates	A
7211.14.12	- - - Hoop and strip	A
7211.14.19	- - - Other	A
	- - - <i>Other:</i>	
7211.14.91	- - - Universal plates	A
7211.14.92	- - - Coils for re-rolling	A
7211.14.93	- - - Corrugated	A
7211.14.94	- - - Other, hoop and strip	A
7211.14.99	- - - Other	A
	- - <i>Other:</i>	
	- - - <i>Containing by weight 0.6% or more of carbon:</i>	

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7211.19.11	--- Tape and band exceeding 25 mm but not exceeding 100 mm in width	A
7211.19.12	--- Other, hoop and strip	A
7211.19.19	--- Other	A
	--- <i>Other:</i>	
7211.19.91	--- Tape and band exceeding 100 mm in width	A
7211.19.92	--- Coils for re-rolling	A
7211.19.93	--- Corrugated	A
7211.19.94	--- Other, hoop and strip	A
7211.19.99	--- Other	A
	- <i>Not further worked than cold-rolled (cold-reduced):</i>	
	- <i>Containing by weight less than 0.25% of carbon:</i>	
7211.23.10	--- Corrugated	A
7211.23.20	--- Tape and band exceeding 25 mm but not exceeding 100 mm in width	A
7211.23.30	--- Other, hoop and strip, not exceeding 400 mm in width	A
7211.23.40	--- Other, hoop and strip, exceeding 400 mm in width	A
7211.23.50	--- Other, Of a thickness more than 40 mm	A
	--- <i>Other:</i>	
7211.23.91	--- Of a thickness of 0.170 mm or less	A
7211.23.99	--- Other	A
	- <i>Other:</i>	
	- <i>Containing by weight 0.25 % or more but less than 0.6% of carbon:</i>	
7211.29.11	--- Corrugated	A
7211.29.12	--- Tape and band exceeding 25 mm but not exceeding 100 mm in width	A
7211.29.13	--- Other, hoop and strip, not exceeding 400 mm in width	A
7211.29.14	--- Other, hoop and strip, exceeding 400 mm in width	A
7211.29.15	--- Other, of a thickness of 0.170 mm or less	A
7211.29.19	--- Other	A
	- <i>Containing by weight 0.6 % or more of carbon:</i>	
7211.29.21	--- Tape and band exceeding 25 mm but not exceeding 100 mm in width	A
7211.29.22	--- Other, hoop and strip, not exceeding 400 mm in width	A
7211.29.23	--- Other, hoop and strip, exceeding 400 mm in width	A
7211.29.29	--- Other	A
	- <i>Other:</i>	
	- <i>Containing by weight 0.6 % or more of carbon:</i>	
7211.90.11	--- Tape and band exceeding 25 mm but not exceeding 100 mm in width	A
7211.90.12	--- Other, hoop and strip, not exceeding 400 mm in width	A
7211.90.13	--- Other, hoop and strip, exceeding 400 mm in width	A
7211.90.19	--- Other	A
	- <i>Other:</i>	
7211.90.91	--- Corrugated	A
7211.90.92	--- Tape and band exceeding 25 mm but not exceeding 100 mm in width	A
7211.90.93	--- Other, hoop and strip, not exceeding 400 mm in width	A
7211.90.94	--- Other, hoop and strip, exceeding 400 mm in width	A
7211.90.95	--- Other, of a thickness of 0.170 mm or less	A
7211.90.99	--- Other	A
	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	
	- <i>Plated or coated with tin:</i>	
	- <i>Containing by weight 0.6% or more of carbon:</i>	
7212.10.11	--- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A

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7212.10.12	-- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.10.19	-- Other	A
	-- <i>Other:</i>	
7212.10.91	-- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.10.92	-- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.10.99	-- Other	A
	-- <i>Electrolytically plated or coated with zinc:</i>	
	-- <i>Containing by weight 0.6% or more of carbon, corrugated:</i>	
7212.20.11	-- Hoop and strip, not exceeding 400 mm in width	A
7212.20.12	-- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	A
7212.20.19	-- Other	A
	-- <i>Containing by weight 0.6% or more of carbon, not corrugated:</i>	
7212.20.21	-- Hoop and strip, not exceeding 400 mm in width	A
7212.20.22	-- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	A
7212.20.29	-- Other	A
	-- <i>Other, corrugated:</i>	
7212.20.31	-- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.20.32	-- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.20.33	-- Other, 1.5 mm or less in thickness	A
7212.20.39	-- Other	A
	-- <i>Other, not corrugated:</i>	
7212.20.91	-- Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.20.92	-- Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.20.93	-- Other, 1.5 mm or less in thickness	A
7212.20.99	-- Other	A
	-- <i>Otherwise plated or coated with zinc:</i>	
	-- <i>Containing by weight 0.6% or more of carbon, corrugated:</i>	
7212.30.11	-- Hoop and strip, not exceeding 400 mm in width	A
7212.30.12	-- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	A
7212.30.19	-- Other	A
	-- <i>Containing by weight 0.6% or more of carbon, not corrugated:</i>	
7212.30.21	-- Hoop and strip, not exceeding 400 mm in width	A
7212.30.22	-- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	A
7212.30.29	-- Other	A
	-- <i>Other, corrugated:</i>	
7212.30.31	-- Hoop and strip, not exceeding 400 mm in width	A
7212.30.32	-- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	A
7212.30.33	-- Other, 1.5 mm or less in thickness	A
7212.30.39	-- Other	A
	-- <i>Other, not corrugated:</i>	
7212.30.91	-- Hoop and strip, not exceeding 400 mm in width	A
7212.30.92	-- Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	A
7212.30.93	-- Other, 1.5 mm or less in thickness	A
7212.30.99	-- Other	A
	-- <i>Painted, varnished or coated with plastics:</i>	
	-- <i>Containing by weight 0.6% or more of carbon:</i>	

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7212.40.11	- - - Hoop and strip, not exceeding 400 mm in width	A
7212.40.12	- - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	A
7212.40.19	- - - Other	A
	- - Other:	
7212.40.21	- - - Hoop and strip, not exceeding 400 mm in width	A
7212.40.22	- - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width	A
7212.40.23	- - - Other, 1.5 mm or less in thickness	A
7212.40.29	- - - Other	A
	- Otherwise plated or coated:	
	- - Plated or coated with aluminium-zinc alloys:	
	- - - Containing by weight 0.6% or more of carbon :	
7212.50.11	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.50.12	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.50.13	- - - - Other, 1.5 mm or less in thickness	A
7212.50.19	- - - - Other	A
	- - - Other:	
7212.50.21	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.50.22	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.50.23	- - - - Other, 1.5 mm or less in thickness	A
7212.50.29	- - - - Other	A
	- - Plated or coated with chromium oxide or with chromium and chromium oxide (including tin-free steel):	
	- - - Containing by weight 0.6% or more of carbon :	
7212.50.31	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.50.32	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.50.39	- - - - Other	A
	- - - Other:	
7212.50.41	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.50.42	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.50.43	- - - - Other, 1.5 mm or less in thickness	A
7212.50.49	- - - - Other	A
	- - Other:	
	- - - Containing by weight 0.6% or more of carbon:	
7212.50.51	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.50.52	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.50.59	- - - - Other	A
	- - - Other:	
7212.50.61	- - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.50.62	- - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.50.63	- - - - Other, 1.5 mm or less in thickness	A
7212.50.69	- - - - Other	A
	- Clad:	
	- - Containing by weight 0.6% or more of carbon:	
7212.60.11	- - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.60.12	- - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400	A

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	mm but not exceeding 500 mm in width	
7212.60.19	- - - Other	A
	- - Other:	
7212.60.21	- - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width	A
7212.60.22	- - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width	A
7212.60.23	- - - Other, 1.5 mm or less in thickness	A
7212.60.29	- - - Other	A
	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
	- <i>Containing indentations, ribs, grooves or other deformations produced during the rolling process:</i>	
7213.10.10	- - Of circular cross-section measuring not exceeding 50mm ²	A
7213.10.20	- - Of rectangular (including square) cross-section not exceeding 50mm in width	A
7213.10.90	- - Other	A
	- <i>Other, of free-cutting steel:</i>	
7213.20.10	- - With an average diameter of 5 mm to 20 mm	A
7213.20.90	- - Other	A
	- <i>Other:</i>	
	- - <i>Of circular cross-section measuring less than 14mm in diameter:</i>	
7213.91.10	- - - For making soldering bars	A
	- - - Other:	
7213.91.91	- - - - Concrete steel	A
7213.91.92	- - - - Cold heading in coil	A
7213.91.93	- - - - Shaft bars; manganese steel	A
7213.91.99	- - - - Other	A
	- - Other:	
7213.99.10	- - - For making soldering bars	A
	- - - Other:	
7213.99.91	- - - - Concrete steel	A
7213.99.92	- - - - Cold heading in coil	A
7213.99.93	- - - - Shaft bars; manganese steel	A
7213.99.99	- - - - Other	A
	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.	
	- <i>Forged:</i>	
7214.10.10	- - Containing by weight less than 0.6% of carbon	A
7214.10.20	- - Containing by weight 0.6% or more of carbon	A
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	A
7214.30.00	- Other, of free-cutting steel	A
	- <i>Other:</i>	
	- - <i>Of rectangular (other than square) cross-section</i>	
	- - - <i>Containing by weight less than 0.6% of carbon:</i>	
7214.91.11	- - - - Concrete steel	A
7214.91.12	- - - - Shaft bars; manganese steel	A
7214.91.19	- - - - Other	A
	- - - <i>Containing by weight more than 0.6% of carbon:</i>	
7214.91.21	- - - - Concrete steel	A
7214.91.22	- - - - Shaft bars; manganese steel	A
7214.91.29	- - - - Other	A
	- - Other:	
	- - - <i>Containing by weight less than 0.25% of carbon:</i>	
7214.99.11	- - - - Concrete steel	A

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7214.99.12	--- Shaft bars; manganese steel	A
7214.99.19	--- Other	A
	--- <i>Containing by weight 0.25% or more but less than 0.6% of carbon:</i>	
7214.99.21	--- Concrete steel	A
7214.99.22	--- Shaft bars; manganese steel	A
7214.99.29	--- Other	A
	--- <i>Containing by weight 0.6% or more of carbon:</i>	
7214.99.31	--- Concrete steel	A
7214.99.32	--- Shaft bars; manganese steel	A
7214.99.39	--- Other	A
	Other bars and rods of iron or non-alloy steel.	
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	A
7215.50.00	- Other, not further worked than cold-formed or cold-finished	A
	- <i>Other:</i>	
	- - <i>Containing by weight less than 0.6% of carbon:</i>	
7215.90.11	- - Other than manganese steel or shaft bars	A
7215.90.19	- - Other	A
7215.90.20	- - Containing by weight 0.6% or more of carbon	A
	Angles, shapes and sections of iron or non-alloy steel.	
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	A
	- <i>L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:</i>	
7216.21.00	- - L sections	A
7216.22.00	- - T sections	A
	- <i>U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more:</i>	
	- - <i>U sections:</i>	
	- - - <i>Containing by weight 0.6% or more of carbon:</i>	
7216.31.11	- - - Of a height of 80mm or more but not exceeding 140 mm	A
7216.31.19	- - - Other	A
	- - - <i>Other:</i>	
7216.31.91	- - - Of a height of 80mm or more but not exceeding 140 mm	A
7216.31.99	- - - Other	A
	- - <i>I sections:</i>	
	- - - <i>Containing by weight 0.6% or more of carbon:</i>	
7216.32.11	- - - Of a height of 80mm or more but not exceeding 140 mm	A
7216.32.19	- - - Other	A
	- - - <i>Other:</i>	
7216.32.91	- - - Of a height of 80mm or more but not exceeding 140 mm	A
7216.32.99	- - - Other	A
	- - <i>H sections:</i>	
	- - - <i>Containing by weight 0.6% or more of carbon:</i>	
7216.33.11	- - - Of a height of 80mm or more but not exceeding 140 mm	A
7216.33.19	- - - Other	A
	- - - <i>Other:</i>	
7216.33.91	- - - Of a height of 80mm or more but not exceeding 140 mm	A
7216.33.99	- - - Other	A
	- <i>L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more:</i>	
	- - <i>Containing by weight 0.6% or more of carbon:</i>	
7216.40.11	- - L section of a height of 80 mm or more but not more than 140 mm	A
7216.40.19	- - Other	A
	- - <i>Other:</i>	
7216.40.91	- - - L section of a height of 80 mm or more but not more than 140 mm	A

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7216.40.99	- - - Other	A
	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:	
	- - - Containing by weight 0.6% or more of carbon:	
7216.50.11	- - - Of a height of less than 80 mm	A
7216.50.19	- - - Other	A
	- - - Other:	
7216.50.91	- - - Of a height of less than 80 mm	A
7216.50.99	- - - Other	A
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216.61.00	- - - Obtained from flat-rolled products	A
	- - - Other:	
	- - - - Angles, other than slotted angles:	
7216.69.11	- - - - Containing by weight 0.6% or more carbon and having a height of 80 mm or more	A
7216.69.12	- - - - Containing by weight 0.6% or more carbon and having a height of less than 80 mm	A
7216.69.13	- - - - Other, of a height of 80 mm or more	A
7216.69.14	- - - - Other, of a height of less than 80 mm	A
	- - - - Other angle shapes and sections:	
7216.69.21	- - - - Of a thickness of 5 mm or less	A
7216.69.29	- - - - Other	A
	- - - - Other:	
	- - - - Cold-formed or cold-finished from flat-rolled products:	
	- - - - Angles, other than slotted angles:	
7216.91.11	- - - - Containing by weight 0.6% or more carbon and having a height of 80 mm or more	A
7216.91.12	- - - - Containing by weight 0.6% or more carbon and having a height of less than 80 mm	A
7216.91.13	- - - - Other, of a height of 80 mm or more	A
7216.91.14	- - - - Other, of a height of less than 80 mm	A
7216.91.20	- - - Slotted angles, roll-formed from pure-punched steel strips, whether or not painted galvanised	A
	- - - Shapes and sections:	
7216.91.31	- - - - Of a thickness of 5 mm or less	A
7216.91.39	- - - - Other	A
7216.99.00	- - - Other	A
	Wire of iron or non-alloy steel.	
	- Not plated or coated, whether or not polished:	
7217.10.10	- - - Containing by weight less than 0.25% of carbon	A
	- - - Containing by weight 0.25% or more but less than 0.6% of carbon:	
7217.10.21	- - - Spokes wire	A
7217.10.22	- - - Bead wire; flat hard steel reed wire; prestressed concrete steel wire; free cutting steel wire	A
7217.10.29	- - - Other	A
	- - - Containing by weight 0.6% or more of carbon:	
7217.10.31	- - - Spokes wire; bead wire; flat hard steel reed wire; prestressed concrete steel wire; free cutting steel wire	A
7217.10.39	- - - Other	A
	- Plated or coated with zinc:	
7217.20.10	- - - Containing by weight less than 0.25% carbon	A
	- - - Containing by weight 0.25% or more but less than 0.45% of carbon:	
7217.20.21	- - - Electrolytic coated and spokes wire	A
7217.20.22	- - - Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than 0.1%, zinc plated with layer weight not less than 240 gr/m ²	A
7217.20.29	- - - Other	A

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	- - <i>Containing by weight 0.45% or more but less than 0.6% of carbon:</i>	
7217.20.31	- - - Electrolytic coated and spokes wire	A
7217.20.32	- - - Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than 0.1%, zinc plated with layer weight not less than 240 gr/m2	A
7217.20.33	- - - High carbon steel core wire for Aluminium Conductors Steel Reinforced (ACSR)	A
7217.20.39	- - - Other	A
	- - <i>Containing by weight 0.6% or more of carbon:</i>	
7217.20.41	- - - Electrolytic coated and spokes wire	A
7217.20.42	- - - Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than 0.1%, zinc plated with layer weight not less than 240 gr/m2	A
7217.20.43	- - - High carbon steel core wire for Aluminium Conductors Steel Reinforced (ACSR)	A
7217.20.49	- - - Other	A
	- <i>Plated or coated with other base metals:</i>	
7217.30.10	- - Containing by weight less than 0.25% of carbon	A
7217.30.20	- - Containing by weight 0.25% or more of carbon but less than 0.6% of carbon	A
	- - <i>Containing by weight more than 0.6% or more of carbon:</i>	
	- - - <i>Beadwire (copper alloy coated high carbon steel wire for pneumatic rubber tyres):</i>	
7217.30.31	- - - - Beadwire (brass coated high carbon steel wire for pneumatic rubber tyres)	A
7217.30.32	- - - - Beadwire (coated other copper alloys, high carbon steel wire for pneumatic rubber tyres)	A
7217.30.33	- - - Plated or coated with tin	A
7217.30.39	- - - Other	A
7217.30.90	- - Other	A
	- <i>Other:</i>	
7217.90.10	- - Containing by weight of not less than 0.1% of silicon and plated with zinc having a layer weight not less than 240 g/m and covered with PVC as an outer layer	A
7217.90.20	- - Other containing by weight less than 0.25% of carbon, excluding the goods of subheading 7217.90.10	A
7217.90.30	- - Other containing by weight 0.25% or more but less than 0.45% of carbon, excluding goods of subheading 7217.90.50	A
7217.90.40	- - Other containing by weight 0.45% or more but less than 0.6% of carbon, excluding the goods of subheading 7217.90.50	A
7217.90.50	- - Other containing by weight of 0.6% or more of carbon, excluding goods of subheading 7217.90.10	A
	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	
7218.10.00	- Ingots and other primary forms	A
	- <i>Other:</i>	
7218.91.00	- - Of rectangular (other than square) cross-section	A
7218.99.00	- - Other	A
	Flat-rolled products of stainless steel, of a width of 600mm or more	
	- <i>Not further worked than hot-rolled in coils:</i>	
	- - <i>Of a thickness exceeding 10 mm:</i>	
7219.11.10	- - - Of a thickness not exceeding 125 mm and with patterns in relief derived from rolling	A
7219.11.90	- - - Other	A
	- - <i>Of a thickness of 4.75 mm or more but not exceeding 10 mm:</i>	
7219.12.10	- - - With patterns in relief derived from rolling	A
7219.12.90	- - - Other	A
	- - <i>Of a thickness of 3 mm or more but less than 4.75 mm:</i>	
7219.13.10	- - - With patterns in relief derived from rolling	A
7219.13.90	- - - Other	A

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	- - <i>Of a thickness of less than 3 mm:</i>	
7219.14.10	- - With patterns in relief derived from rolling	A
7219.14.90	- - Other	A
	- <i>Not further worked than hot-rolled, not in coils:</i>	
7219.21.00	- - Of a thickness exceeding 10 mm	A
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	A
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	A
7219.24.00	- - Of a thickness of less than 3 mm	A
	- <i>Not further worked than cold-rolled (cold-reduced):</i>	
7219.31.00	- - Of a thickness of 4.75 mm or more	A
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	A
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	A
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	A
7219.35.00	- - Of a thickness of less than 0.5 mm	A
	- <i>Other:</i>	
7219.90.10	- - Of a thickness not exceeding 125 mm and with patterns in relief derived from perforated, corrugated or polished	A
7219.90.90	- - Other	A
	Flat-rolled products of stainless steel, of a width of less than 600 mm.	
	- <i>Not further worked than hot-rolled:</i>	
	- - <i>Of a thickness of 4.75 mm or more:</i>	
7220.11.10	- - Hoop and strip	A
7220.11.90	- - Other	A
	- - <i>Of a thickness of less than 4.75 mm:</i>	
7220.12.10	- - Hoop and strip	A
7220.12.90	- - Other	A
	- <i>Not further worked than cold-rolled (cold-reduced):</i>	
7220.20.10	- Hoop and strip	A
7220.20.90	- Other	A
	- <i>Other:</i>	
7220.90.10	- Hoop and strip	A
7220.90.20	- Plates and sheets of a thickness of 4.75 mm or more and exceeding 500 mm in width	A
7220.90.30	- Other plates and sheets	A
7220.90.90	- Other	A
	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	
7221.00.10	- Wire rod	A
7221.00.90	- Other	A
	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
	- <i>Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:</i>	
	- - <i>Of circular cross-section:</i>	
7222.11.10	- - Wire rod	A
7222.11.90	- - Other	A
	- <i>Other:</i>	
7222.19.10	- - Wire rod	A
7222.19.90	- - Other	A
7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	A
7222.30.00	- Other bars and rods	A
	- <i>Angles, shapes and sections:</i>	
	- - <i>Angles, other than slotted angles:</i>	
7222.40.11	- - Of a height of 80 mm or more	A
7222.40.12	- - Of a height of less than 80 mm	A
7222.40.20	- Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanised	A

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	- - <i>Other angles, shapes and sections:</i>	
7222.40.31	- - - Of a height of 80 mm or more and of a thickness of less than 5 mm	A
7222.40.32	- - - of a height of 80 mm or more and of a thickness of 5 mm or more	A
7222.40.33	- - - Of a height of less than 80 mm and of a thickness of less than 5 mm	A
7222.40.34	- - - of a height of less than 80 mm and of a thickness 5 mm or more	A
	Wire of stainless steel.	
7223.00.10	- Having a cross-sectional dimension exceeding 13 mm	A
7223.00.90	- Other	A
	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	
7224.10.00	- Ingots and other primary forms	A
7224.90.00	- Other	A
	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
	- <i>Of silicon-electrical steel:</i>	
7225.11.00	- - Grain-oriented	A
7225.19.00	- - Other	A
7225.20.00	- Of high speed steel	A
	- <i>Other, not further worked than hot-rolled, in coils:</i>	
7225.30.10	- - Of a thickness of less than 1.5 mm	A
	- - <i>Of a thickness of 1.5 mm or more but not exceeding 125 mm, with patterns in relief derived from rolling:</i>	
7225.30.21	- - - Of a thickness of less than 3 mm	A
7225.30.29	- - - Other	A
	- <i>Other:</i>	
7225.30.91	- - - Of a thickness of less than 3 mm	A
7225.30.99	- - - Other	A
7225.40.00	- Other, not further worked than hot-rolled, not in coils	A
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	A
	- <i>Other:</i>	
7225.91.00	- - Electrolytically plated or coated with zinc	A
7225.92.00	- - Otherwise plated or coated with zinc	A
7225.99.00	- - Other	A
	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	
	- <i>Of silicon-electrical steel:</i>	
	- - <i>Grain-oriented:</i>	
7226.11.10	- - - Hoop and strip	A
7226.11.90	- - - Other	A
	- <i>Other:</i>	
7226.19.10	- - - Hoop and strip	A
7226.19.90	- - - Other	A
	- <i>Of high speed steel:</i>	
7226.20.10	- - Hoop and strip	A
7226.20.90	- - Other	A
	- <i>Other:</i>	
	- - <i>Not further worked than hot-rolled:</i>	
7226.91.10	- - - Hoop and strip	A
7226.91.90	- - - Other	A
	- - <i>Not further worked than cold-rolled (cold-reduced)</i>	
7226.92.10	- - - Hoop and strip	A
7226.92.90	- - - Other	A
	- <i>Electrolytically plated or coated with zinc:</i>	
7226.93.10	- - - Hoop and strip	A
7226.93.90	- - - Other	A
	- <i>Otherwise plated or coated with zinc:</i>	
7226.94.10	- - - Hoop and strip	A

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7226.94.90	- - Other	A
	- <i>Other:</i>	
7226.99.10	- - Hoop and strip	A
7226.99.90	- - Other	A
	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	
7227.10.00	- Of high speed steel	A
7227.20.00	- Of silico-manganese steel	A
7227.90.00	- Other	A
	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.	
	- <i>Bars and rods, of high speed steel:</i>	
7228.10.10	- - Of a cross-sectional dimension not exceeding 13 mm, cold-formed	A
7228.10.90	- - Other	A
	- <i>Bars and rods, of silico-manganese steel:</i>	
7228.20.10	- - Of a cross-sectional dimension not exceeding 13 mm, cold-formed	A
7228.20.90	- - Other	A
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	A
7228.40.00	- Other bars and rods, not further worked than forged	A
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	A
7228.60.00	- Other bars and rods	A
	- <i>Angles, shapes and sections:</i>	
	- - <i>Angles, other than slotted angles:</i>	
7228.70.11	- - - Of a height of 80 mm or more	A
7228.70.12	- - - Of a height of less than 80 mm	A
7228.70.20	- - Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanised	A
	- - <i>Shapes and sections:</i>	
7228.70.31	- - - Of a height of 80 mm or more and of a thickness of less than 5 mm	A
7228.70.32	- - - Of a height of 80 mm or more and of a thickness of 5 mm or more	A
7228.70.33	- - - Of a height of less than 80 mm and of a thickness of less than 5 mm	A
7228.70.34	- - - Of a height of less than 80 mm and of a thickness of 5 mm or more	A
7228.80.00	- Hollow drill bars and rods	A
	Wire of other alloy steel.	
7229.10.00	- Of high speed steel	A
7229.20.00	- Of silico-manganese steel	A
7229.90.00	- Other	A
	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	
7301.10.00	- Sheet piling	A
7301.20.00	- Angles, shapes and sections	A
	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
7302.10.00	- Rails	A
7302.30.00	- Switch-blades, crossing frogs, point rods and other crossing pieces	A
7302.40.00	- Fish-plates and sole plates	A
7302.90.00	- Other	A
	Tubes, pipes and hollow profiles, of cast iron.	
	- <i>Tubes and pipes:</i>	
7303.00.11	- - With an external diameter not exceeding 100 mm	A
7303.00.12	- - With an external diameter exceeding 100 mm but not exceeding 150mm	A

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7303.00.13	- - With an external diameter exceeding 150 mm but not more than 600 mm	A
7303.00.19	- - Other	A
	- <i>Other, of ductile cast iron:</i>	
7303.00.21	- - With an external diameter not exceeding 100 mm	A
7303.00.22	- - Other	A
	- <i>Other:</i>	
7303.00.91	- - With an external diameter not exceeding 100 mm	A
7303.00.92	- - Other	A
	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
7304.10.00	- Line pipe of a kind used for oil or gas pipelines	A
	- <i>Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:</i>	
7304.21.00	- - Drill pipe	A
7304.29.00	- - Other	A
	- <i>Other, of circular cross-section, of iron or non-alloy steel:</i>	
	- - <i>Cold-drawn or cold-rolled (cold-reduced):</i>	
7304.31.10	- - - High pressure conduits	A
7304.31.20	- - - Drill rod, casing and tubing with pin and box threads	A
7304.31.30	- - - Seamless steel tubes used for manufacture of track chains for tractors	A
	- - - <i>Other:</i>	
7304.31.91	- - - Of external diameter measuring less than 140mm and containing by weight less than 0.45% of carbon	A
7304.31.99	- - - Other	A
	- - <i>Other:</i>	
7304.39.10	- - - High pressure conduits	A
7304.39.20	- - - Seamless steel tubes used for manufacture of track chains for tractors	A
	- - - <i>Other:</i>	
7304.39.91	- - - Of external diameter measuring less than 140mm and containing by weight less than 0.45% of carbon	A
7304.39.99	- - - Other	A
	- <i>Other, of circular cross-section, of stainless steel:</i>	
	- - <i>Cold-drawn or cold-rolled (cold-reduced):</i>	
7304.41.10	- - - High pressure conduits	A
7304.41.90	- - - Other	A
	- - <i>Other:</i>	
7304.49.10	- - - High pressure conduits	A
7304.49.90	- - - Other	A
	- <i>Other, of circular cross-section, of other alloy-steel:</i>	
	- - <i>Cold-drawn or cold-rolled (cold-reduced):</i>	
7304.51.10	- - - High pressure conduits	A
7304.51.20	- - - Drill rod, casing and tubing with pin and box threads	A
7304.51.30	- - - Seamless steel tubes used for manufacture of track chains for tractors	A
7304.51.90	- - - Other	A
	- - <i>Other:</i>	
7304.59.10	- - - High pressure conduits	A
7304.59.20	- - - Seamless steel tubes used for manufacture of track chains for tractors	A
7304.59.90	- - - Other	A
	- <i>Other:</i>	
7304.90.10	- - High pressure conduits	A
7304.90.20	- - Seamless steel tubes used for manufacture of track chains for tractors	A
	- - <i>Other:</i>	

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7304.90.91	- - Of external diameter measuring less than 140mm and containing by weight less than 0.45% of carbon	A
7304.90.99	- - - Other	A
	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.	
	- <i>Line pipe of a kind used for oil or gas pipelines:</i>	
7305.11.00	- - Longitudinally submerged arc welded	A
7305.12.00	- - Other, longitudinally welded	A
7305.19.00	- - Other	A
7305.20.00	- Casing of a kind used in drilling for oil or gas	A
	- <i>Other, welded:</i>	
	- - <i>Longitudinally welded:</i>	
	- - - <i>Stainless steel pipes and tubes:</i>	
7305.31.11	- - - - High pressure conduits	A
7305.31.19	- - - - Other	A
	- - - <i>Other:</i>	
7305.31.91	- - - - High pressure conduits	A
7305.31.99	- - - - Other	A
	- - <i>Other:</i>	
7305.39.10	- - - High pressure conduits	A
7305.39.90	- - - Other	A
	- <i>Other:</i>	
7305.90.10	- - High pressure conduits	A
7305.90.90	- - Other	A
	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
7306.10.00	- Line pipe of a kind used for oil or gas pipelines	A
7306.20.00	- Casing and tubing of a kind used in drilling for oil or gas	A
	- <i>Other, welded, of circular cross-section, of iron or non-alloy steel:</i>	
	- - <i>With internal diameter less than 12.5 mm:</i>	
7306.30.11	- - - High pressure conduits	A
7306.30.12	- - - Boiler tubes	A
7306.30.13	- - - Single or double-walled, copper-plated or fluororesin-coated (FRC) or zinc-chromated (ZMC3) steel tubes of an external diameter not exceeding 15 mm	A
7306.30.14	- - - Sheath pipe (heater pipe) for heating elements of electric flat iron and rice cooker, of an external diameter not exceeding 12 mm	A
7306.30.15	- - - Other, containing by weight less than 0.45% of carbon	A
7306.30.19	- - - Other	A
	- - <i>With internal diameter of 12.5 mm or more :</i>	
7306.30.21	- - - High pressure conduits	A
7306.30.22	- - - Boiler tubes	A
7306.30.23	- - - Single or double-walled, copper-plated or fluororesin-coated (FRC) or zinc-chromated (ZMC3) steel tubes of an external diameter not exceeding 15 mm	A
7306.30.24	- - - Other, of external diameter less than 140 mm and containing by weight less than 0.45% of carbon	A
7306.30.25	- - - Other, of external diameter 140 mm or more and containing by weight less than 0.45% of carbon	A
7306.30.26	- - - Other, of external diameter less than 140 mm and containing by weight 0.45% or more of carbon	A
7306.30.27	- - - Other, of external diameter 140 mm or more and containing by weight 0.45% or more of carbon	A
	- <i>Other, welded, of circular cross-section, of stainless steel:</i>	
7306.40.10	- - Welded boiler tubes with internal diameter not exceeding 12.5 mm	A
7306.40.20	- - Welded boiler tubes with internal diameter exceeding 12.5 mm	A
7306.40.30	- - Stainless steel pipes and tubes, with external diameter exceeding 105 mm	A

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7306.40.40	- - High pressure conduits	A
7306.40.50	- - Pipes and tubes containing by weight at least 30% of nickel, of external diameter not exceeding 10 mm	A
7306.40.80	- - Other, with internal diameter not exceeding 12.5 mm	A
7306.40.90	- - Other, with internal diameter exceeding 12.5 mm	A
	- <i>Other, welded, of circular cross-section, of other alloy steel:</i>	
7306.50.10	- - Welded boiler tubes with internal diameter not exceeding 12.5 mm	A
7306.50.20	- - Welded boiler tubes with internal diameter exceeding 12.5 mm	A
7306.50.30	- - High pressure conduits	A
7306.50.40	- - Other, with internal diameter not exceeding 12.5 mm	A
7306.50.50	- - Other, with internal diameter exceeding 12.5 mm	A
	- <i>Other, welded, of non-circular cross-section:</i>	
	- - <i>With internal diameter of less than 12.5 mm:</i>	
7306.60.11	- - - High pressure conduits	A
7306.60.19	- - - Other	A
	- - <i>Other:</i>	
7306.60.91	- - - High pressure conduits	A
7306.60.99	- - - Other	A
	- <i>Other:</i>	
	- - <i>With internal diameter of less than 12.5 mm:</i>	
7306.90.11	- - - Bundy-weld pipes and tubes	A
7306.90.12	- - - High pressure conduits	A
7306.90.19	- - - Other	A
	- - <i>Other:</i>	
7306.90.91	- - - Bundy-weld pipes and tubes	A
7306.90.92	- - - High pressure conduits	A
7306.90.93	- - - Other, of external diameter measuring less than 140mm and containing by weight less than 0.45% of carbon	A
7306.90.94	- - - Other, of external diameter measuring 140mm or more and containing by weight less than 0.45% of carbon	A
7306.90.99	- - - Other	A
	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
	- <i>Cast fittings:</i>	
7307.11.00	- - Of non-malleable cast iron	A
7307.19.00	- - Other	A
	- <i>Other, of stainless steel:</i>	
	- - <i>Flanges:</i>	
7307.21.10	- - - With an internal diameter of less than 150mm	A
7307.21.90	- - - Other	A
	- - <i>Threaded elbows, bends and sleeves:</i>	
7307.22.10	- - - With an internal diameter of less than 150mm	A
7307.22.90	- - - Other	A
	- - <i>Butt welding fittings:</i>	
7307.23.10	- - - With an internal diameter of less than 150mm	A
7307.23.90	- - - Other	A
	- - <i>Other:</i>	
7307.29.10	- - - With an internal diameter of less than 150mm	A
7307.29.90	- - - Other	A
	- <i>Other:</i>	
	- - <i>Flanges:</i>	
7307.91.10	- - - With an internal diameter of less than 150mm	A
7307.91.90	- - - Other	A
	- - <i>Threaded elbows, bends and sleeves:</i>	
7307.92.10	- - - With an internal diameter of less than 150mm	A
7307.92.90	- - - Other	A

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	- - <i>Butt welding fittings:</i>	
7307.93.10	- - - With an internal diameter of less than 150mm	A
7307.93.90	- - - Other	A
	- - <i>Other:</i>	
7307.99.10	- - - With an internal diameter of less than 150mm	A
7307.99.90	- - - Other	A
	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 and steel.	
	- <i>Bridges and bridge-sections:</i>	
7308.10.10	- - Prefabricated modular type joined by shear connectors	A
7308.10.90	- - Other	A
	- <i>Towers and lattice masts:</i>	
	- - <i>Towers:</i>	
7308.20.11	- - - Prefabricated modular type joined by shear connectors	A
7308.20.19	- - - Other	A
	- - <i>Lattice masts:</i>	
7308.20.21	- - - Prefabricated modular type joined by shear connectors	A
7308.20.29	- - - Other	A
7308.30.00	- Doors, windows and their frames and thresholds for doors	A
	- <i>Equipment for scaffolding, shuttering, propping or pit-propping:</i>	
7308.40.10	- - Prefabricated modular type joined by shear connectors	A
7308.40.90	- - Other	A
	- <i>Other:</i>	
7308.90.10	- - Frameworks for workshop and store-house	A
7308.90.20	- - Other, prefabricated modular type joined by shear connectors	A
7308.90.30	- - Corrugated, curved or bent galvanized plate for assembly into underground conduits and culverts	A
7308.90.40	- - Parts of tubes or tunnels, made of formed and bended corrugated sheet of iron or steel	A
7308.90.90	- - Other	A
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	A
	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.	
	- <i>Of a capacity of 50 l or more:</i>	
7310.10.10	- - For transporting or coagulating latex	A
7310.10.20	- - Other, of iron or steel casting in the rough state	A
7310.10.30	- - Other, of iron or steel forging or stamping in the rough state	A
7310.10.90	- - Other	A
	- <i>Of a capacity of less than 50 l:</i>	
	- - <i>Cans which are to be closed by soldering or crimping:</i>	
	- - - <i>Of a capacity of less than 1 l:</i>	
7310.21.11	- - - - Of iron or steel casting in the rough state	A
7310.21.12	- - - - Of iron or steel forging or stamping in the rough state	A
7310.21.19	- - - - Other	A
	- - - <i>Other :</i>	
7310.21.91	- - - - Of iron or steel casting in the rough state	A
7310.21.92	- - - - Of iron or steel forging or stamping in the rough state	A
7310.21.99	- - - - Other	A

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	- - Other:	
	- - - Of a capacity of less than 1 ℓ:	
7310.29.11	- - - Of iron or steel casting in the rough state	A
7310.29.12	- - - Of iron or steel forging or stamping in the rough state	A
7310.29.19	- - - Other	A
	- - - Other:	
7310.29.91	- - - Of iron or steel casting in the rough state	A
7310.29.92	- - - Of iron or steel forging or stamping in the rough state	A
7310.29.99	- - - Other	A
	Containers for compressed or liquefied gas, of iron or steel.	
	- Seamless steel cylinders, except for LPG:	
7311.00.11	- - Of a capacity of less than 30 ℓ	A
7311.00.12	- - Of a capacity of 30 ℓ or more but less than 110 litres	A
7311.00.19	- - Other	A
	- Other:	
7311.00.91	- - Of a capacity of less than 30 ℓ	A
7311.00.92	- - Of a capacity of 30 ℓ or more but less than 110 litres	A
7311.00.99	- - Other	A
	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
	- Stranded wire, ropes and cables:	
7312.10.10	- - Locked coil, flattened strands and non-rotating wire ropes	A
7312.10.20	- - Plated or coated with brass and of a nominal diameter not exceeding 3 mm	A
7312.10.30	- - Stranded wire of diameter of more than 64 mm	A
7312.10.40	- - Stranded wire of diameter of less than 3 mm	A
7312.10.90	- - Other	A
7312.90.00	- Other	A
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	A
	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
	- Woven cloth:	
7314.12.00	- - Endless bands for machinery, of stainless steel	A
7314.13.00	- - Other endless bands for machinery	A
7314.14.00	- - Other woven cloth, of stainless steel	A
7314.19.00	- - Other	A
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100cm ² or more	A
	- Other grill, netting and fencing, welded at the intersection:	
7314.31.00	- - Plated or coated with zinc	A
7314.39.00	- - Other	A
	- Other cloth, grill, netting and fencing:	
7314.41.00	- - Plated or coated with zinc	A
7314.42.00	- - Coated with plastics	A
7314.49.00	- - Other	A
7314.50.00	- Expanded metal	A
	Chain and parts thereof, of iron or steel.	
	- Articulated link chain and parts thereof:	
	- - Roller chain:	
	- - - Of mild steel:	
7315.11.11	- - - Chain for bicycles	A
7315.11.12	- - - Chain for motorcycles	A
7315.11.19	- - - Other	A

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	- - - <i>Other:</i>	
7315.11.21	- - - Chain for bicycles	A
7315.11.22	- - - Chain for motorcycles	A
7315.11.23	- - - Other transmission type of pitch length not less than 6 mm but not more than 32 mm	A
7315.11.24	- - - Industrial or conveyor type of pitch length not less than 75 mm but not more than 152 mm	A
7315.11.29	- - - Other	A
	- - <i>Other chain:</i>	
7315.12.10	- - Of mild steel	A
7315.12.90	- - Other	A
	- - <i>Parts:</i>	
7315.19.10	- - Of other Chain for bicycles	A
7315.19.20	- - Of other Chain for motorcycles	A
7315.19.90	- - Other	A
7315.20.00	- Skid chain	A
	- <i>Other chain:</i>	
7315.81.00	- Stud-link	A
7315.82.00	- Other, welded link	A
	- - <i>Other:</i>	
	- - - <i>Of mild steel:</i>	
7315.89.11	- - - Chain for bicycles	A
7315.89.12	- - - Chain for motorcycles	A
7315.89.19	- - - Other	A
	- - - <i>Other:</i>	
7315.89.21	- - - Chain for bicycles	A
7315.89.22	- - - Chain for motorcycles	A
7315.89.29	- - - Other	A
	- <i>Other parts:</i>	
7315.90.10	- Chain for motorcycles and bicycles	A
7315.90.90	- Other	A
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	A
	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.	
7317.00.10	- Wire nails	A
7317.00.20	- Staples	A
7317.00.30	- Dog spikes for rail sleepers; carding tacks for textile carding machines; gang nails, connector and anti-splitting	A
7317.00.40	- Hob nails for footwear, ring nails	A
7317.00.50	- Hooknails	A
7317.00.60	- Corrugated nails, drawing pins and tacks	A
7317.00.90	- Other	A
	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
	- <i>Threaded articles:</i>	
7318.11.00	- Coach screws	A
	- <i>Other wood screws:</i>	
7318.12.10	- - Of an external diameter not exceeding 16 mm	A
7318.12.90	- - Other	A
	- <i>Screw hooks and screw rings:</i>	
7318.13.10	- - Of an external diameter not exceeding 16 mm	A
7318.13.90	- - Other	A
	- <i>Self-tapping screws:</i>	
7318.14.10	- - Of an external diameter not exceeding 16 mm	A

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7318.14.90	- - - Other		A
	- - Other screws and bolts, whether or not with their nuts or washers:		
	- - - Of an external diameter not exceeding 16 mm		
7318.15.11	- - - Screws for metal		A
7318.15.12	- - - Bolts for metal, with or without nuts		A
7318.15.19	- - - Other		A
	- - - Other:		
7318.15.91	- - - Screws for metal		A
7318.15.92	- - - Bolts for metal, with or without nuts		A
7318.15.99	- - - Other		A
	- - Nuts:		
7318.16.10	- - - Of an external diameter not exceeding 16 mm		A
7318.16.90	- - - Other		A
	- - Other:		
7318.19.10	- - - Of an external diameter not exceeding 16 mm		A
7318.19.90	- - - Other		A
	- Non-threaded articles:		
	- - Spring washers and other lock washers:		
7318.21.10	- - - Of an external diameter not exceeding 16mm		A
7318.21.90	- - - Other		A
	- - Other washers:		
7318.22.10	- - - Of an external diameter not exceeding 16mm		A
7318.22.90	- - - Other		A
	- - Rivets:		
7318.23.10	- - - Of an external diameter not exceeding 16mm		A
7318.23.90	- - - Other		A
	- - Cotter-pins:		
7318.24.10	- - - Of an external diameter not exceeding 16mm		A
7318.24.90	- - - Other		A
	- - Other:		
7318.29.10	- - - Of an external diameter not exceeding 16mm		A
7318.29.90	- - - Other		A
	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes 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.		
7319.10.00	- Sewing, darning or embroidery needles		A
7319.20.00	- Safety pins		A
7319.30.00	- Other pins		A
7319.90.00	- Other		A
	Springs and leaves for springs, of iron or steel.		
	- Leaf-springs and leaves therefor:		
7320.10.10	- - For motor vehicles	20%	B3
7320.10.20	- - For earth moving machinery	20%	B3
7320.10.30	- - Coupling spring for railway rolling stock		A
7320.10.90	- - Other		A
	- Helical springs:		
7320.20.10	- - For motor vehicles	20%	B3
7320.20.20	- - For earth moving machinery	20%	B3
7320.20.90	- - Other		A
	- Other:		
7320.90.10	- - For motor vehicles	20%	B10
7320.90.90	- - Other		A
	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		

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	steel.		
	- <i>Cooking appliances and plate warmers:</i>		
	- - <i>For gas fuel or for both gas and other fuels:</i>		
7321.11.10	- - - Kitchen stove, ranges, ovens, cookers		A
7321.11.90	- - - Other		A
7321.12.00	- - For liquid fuel		A
7321.13.00	- - For solid fuel		A
	- <i>Other appliances:</i>		
7321.81.00	- - For gas fuel or for both gas and other fuels		A
7321.82.00	- - For liquid fuel		A
7321.83.00	- - For solid fuel		A
7321.90.00	- Parts		A
	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.		
	- <i>Radiators and parts thereof:</i>		
7322.11.00	- - Of cast iron		A
7322.19.00	- - Other		A
7322.90.00	- Other		A
	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		A
	- <i>Other:</i>		
	- - <i>Of cast iron, not enamelled:</i>		
7323.91.10	- - - Kitchenware		A
7323.91.90	- - - Other		A
7323.92.00	- - Of cast iron, enamelled		A
	- - <i>Of stainless steel:</i>		
7323.93.10	- - - Kitchenware		A
7323.93.90	- - - Other		A
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled		A
	- - <i>Other:</i>		
7323.99.10	- - - Kitchenware		A
7323.99.90	- - - Other		A
	Sanitary ware and parts thereof, of iron or steel.		
7324.10.00	- Sinks and wash basins, of stainless steel		A
	- <i>Baths:</i>		
7324.21.00	- - Of cast iron, whether or not enamelled		A
7324.29.00	- - Other		A
	- <i>Other, including parts:</i>		
7324.90.10	- - For flushing water closets or urinals (fixed type)		A
7324.90.20	- - Bedpans, urinal (portable type) and chamber-pots		A
7324.90.90	- - Other		A
	Other cast articles of iron or steel.		
	- <i>Of non-malleable cast iron:</i>		
7325.10.10	- - Latex spouts and latex cups		A
7325.10.20	- - Manhole covers, gratings and frames thereof		A
7325.10.90	- - Other		A
	- <i>Other:</i>		
7325.91.00	- - Grinding balls and similar articles for mills		A
	- - <i>Other:</i>		
7325.99.10	- - - Latex spouts and latex cups		A

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7325.99.20	- - Manhole covers, gratings and frames thereof	A
7325.99.90	- - Other	A
	Other articles of iron or steel.	
	- <i>Forged or stamped, but not further worked:</i>	
7326.11.00	- Grinding balls and similar articles for mills	A
7326.19.00	- Other	A
	- <i>Articles of iron or steel wire :</i>	
7326.20.10	- For manufacturing tyre hoop	A
7326.20.20	- Rat traps	A
7326.20.30	- For the manufacturing of articles other than baskets, sieves or the like, coated with plastic	A
7326.20.40	- Gabions and mattresses of PVC coated steel wires	A
7326.20.90	- Other	A
	- <i>Other:</i>	
7326.90.10	- Ships' rudders	A
7326.90.20	- Pistol or revolver shaped keychains with firing caps	A
7326.90.30	- Stainless steel shield and clamp assembly with rubber sleeve for hubless cast iron pipes and pipe fittings	A
7326.90.40	- Latex spouts and latex cups	A
7326.90.50	- Rat traps	A
7326.90.60	- Steel balls for ball point pens	A
7326.90.90	- Other	A
	Copper mattes; cement copper (precipitated copper).	
7401.10.00	- Copper mattes	A
7401.20.00	- Cement copper (precipitated copper)	A
	Unrefined copper; copper anodes for electrolytic refining.	
7402.00.10	- Blister copper and other unrefined copper	A
7402.00.90	- Copper anodes for electrolytic refining.	A
	Refined copper and copper alloys, unwrought.	
	- <i>Refined copper:</i>	
7403.11.00	- Cathodes and sections of cathodes	A
7403.12.00	- Wire-bars	A
7403.13.00	- Billets	A
7403.19.00	- Other	A
	- <i>Copper alloys:</i>	
7403.21.00	- Copper-zinc base alloys (brass)	A
7403.22.00	- Copper-tin base alloys (bronze)	A
7403.23.00	- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	A
7403.29.00	- Other copper alloys (other than master alloys of heading 74.05)	A
7404.00.00	Copper waste and scrap.	A
7405.00.00	Master alloys of copper.	A
	Copper powders and flakes.	
7406.10.00	- Powders of non-lamellar structure	A
7406.20.00	- Powders of lamellar structure; flakes	A
	Copper bars, rods and profiles.	
	- <i>Of refined copper:</i>	
7407.10.10	- Bars and rods of circular cross section	A
7407.10.20	- Other bars and rods	A
7407.10.30	- Profiles	A
	- <i>Of copper alloys:</i>	
	- - <i>Of copper-zinc base alloys (brass):</i>	
7407.21.10	- - Bars and rods	A
7407.21.20	- - Profiles	A
	- - <i>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):</i>	

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7407.22.10	- - Bars and rods	A
7407.22.20	- - Profiles	A
	- - <i>Other:</i>	
7407.29.10	- - Bars and rods	A
7407.29.20	- - Profiles	A
	Copper wire.	
	- <i>Of refined copper:</i>	
	- - <i>Of which the maximum cross-sectional dimension exceeds 6 mm:</i>	
7408.11.10	- - Of which the maximum cross-sectional dimension exceeds 6 mm but not exceeding 14 mm	A
7408.11.20	- - Of which the maximum cross-sectional dimension exceeds 14 mm but not exceeds 25 mm	A
7408.11.90	- - Other	A
7408.19.00	- Other	A
	- <i>Of copper alloys:</i>	
7408.21.00	- Of copper-zinc base alloys (brass)	A
7408.22.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	A
7408.29.00	- Other	A
	Copper plates, sheets and strips, of a thickness exceeding 0.15 mm.	
	- <i>Of refined copper:</i>	
	- - <i>In coils:</i>	
7409.11.10	- - Strip	A
7409.11.90	- - Other	A
	- - <i>Other:</i>	
7409.19.10	- - Strip	A
7409.19.90	- - Other	A
	- <i>Of copper-zinc base alloys (brass):</i>	
	- - <i>In coils:</i>	
7409.21.10	- - Strip	A
7409.21.90	- - Other	A
	- - <i>Other:</i>	
7409.29.10	- - Strip	A
7409.29.90	- - Other	A
	- <i>Of copper-tin base alloys (bronze):</i>	
	- - <i>In coils:</i>	
7409.31.10	- - Strip	A
7409.31.90	- - Other	A
	- - <i>Other:</i>	
7409.39.10	- - Strip	A
7409.39.90	- - Other	A
	- <i>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):</i>	
7409.40.10	- Strip	A
7409.40.90	- Other	A
	- <i>Of other copper alloys:</i>	
7409.90.10	- Strip	A
7409.90.90	- Other	A
	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.	
	- <i>Not backed:</i>	
7410.11.00	- Of refined copper	A
7410.12.00	- Of copper alloys	A
	- <i>Backed:</i>	
	- - <i>Of refined copper:</i>	

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7410.21.10	- - Reinforced sheets or plates of polytetrafluoroethylene or polyamide, laminated on one side or both sides with copper foil	A
7410.21.20	- - Copper clad laminate for PCBs	A
7410.21.90	- - Other	A
7410.22.00	- Of copper alloys	A
	Copper tubes and pipes.	
7411.10.00	- Of refined copper	A
	- <i>Of copper alloys:</i>	
7411.21.00	- - Of copper-zinc base alloys (brass)	A
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper- nickel-zinc base alloys (nickel silver)	A
7411.29.00	- - Other	A
	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
7412.10.00	- Of refined copper	A
7412.20.00	- Of copper alloys	A
	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	
	- <i>Cable:</i>	
7413.00.11	- - Of circular cross section not exceeding 500 mm ²	A
7413.00.12	- - Of circular cross section 500 mm ² or more to 630 mm ²	A
7413.00.13	- - Of circular cross section 630 mm ² or more to 1000mm ²	A
7413.00.19	- - Other	A
7413.00.90	- Other	A
	Cloth, (including endless bands), grill and netting, of copper wire; expanded metal, of copper.	
	- <i>Cloth:</i>	
7414.20.10	- - For machinery	A
7414.20.20	- - Suitable for making mosquito nets or window screens	A
7414.20.90	- - Other	A
	- <i>Other:</i>	
7414.90.10	- - For machinery	A
7414.90.20	- - Expanded metal	A
7414.90.90	- - Other	A
	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.	
	- <i>Nails and tacks, drawing pins, staples and similar articles:</i>	
7415.10.10	- - Nails	A
7415.10.20	- - Staples	A
7415.10.90	- - Other	A
	- <i>Other articles, not threaded:</i>	
7415.21.00	- - Washers (including spring washers)	A
7415.29.00	- - Other	A
	- <i>Other threaded articles:</i>	
	- - <i>Screws; bolts and nuts:</i>	
7415.33.10	- - - Screws	A
7415.33.20	- - - Bolts and nuts	A
7415.39.00	- - Other	A
7416.00.00	Copper springs.	A
7417.00.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	A
	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.	
	- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>	
7418.11.00	- - Pot scourers and scouring or polishing pads, gloves and the like	A

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	- - <i>Other:</i>	
7418.19.10	- - - Ash trays	A
7418.19.20	- - - Articles used during religious rites	A
7418.19.90	- - - Other	A
7418.20.00	- Sanitary ware and parts thereof	A
	Other articles of copper.	
7419.10.00	- Chain and parts thereof	A
	- <i>Other:</i>	
	- - <i>Cast, moulded, stamped or forged, but not further worked:</i>	
7419.91.10	- - - Fittings for fire hoses	A
7419.91.20	- - - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment; other hose fittings	A
7419.91.30	- - - Electroplating anodes; machine belt fastener; fittings (not including propellers of heading 84.85) for ships or other vessel; capacity measures (other than domestic use)	A
7419.91.90	- - - Other	A
	- <i>Other:</i>	
7419.99.10	- - - Electroplating anodes, machine belt fastener; fittings (not including propellers of heading 84.85) for ships or other vessel; capacity measures (other than domestic use); fittings for fire hoses	A
7419.99.20	- - - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less; other fitting for hoses	A
7419.99.90	- - - Other	A
	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
7501.10.00	- Nickel mattes	A
7501.20.00	- Nickel oxides sinters and other intermediate products of nickel metallurgy	A
	Unwrought nickel.	
7502.10.00	- Nickel, not alloyed	A
7502.20.00	- Nickel alloys	A
7503.00.00	Nickel waste and scrap.	A
7504.00.00	Nickel powders and flakes.	A
	Nickel bars, rods, profiles and wire.	
	- <i>Bars, rods and profiles:</i>	
7505.11.00	- - Of nickel, not alloyed	A
7505.12.00	- - Of nickel alloys	A
	- <i>Wire:</i>	
7505.21.00	- - Of nickel, not alloyed	A
7505.22.00	- - Of nickel alloys	A
	Nickel plates, sheets, strip and foil.	
7506.10.00	- Of nickel, not alloyed	A
7506.20.00	- Of nickel alloys	A
	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
	- <i>Tubes and pipes:</i>	
7507.11.00	- - Of nickel, not alloyed	A
7507.12.00	- - Of nickel alloys	A
7507.20.00	- Tube or pipe fittings	A
	Other articles of nickel.	
7508.10.00	- Cloth, grill and netting, of nickel wire	A
	- <i>Other:</i>	
7508.90.10	- - Electro-plating anodes, wrought or unwrought, including those produced by electrolysis	A
7508.90.20	- - Screens for printing machines	A
7508.90.30	- - Bolts and nuts	A
7508.90.40	- - Other articles suitable for use in building	A

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7508.90.90	- - Other Unwrought aluminium.	A
7601.10.00	- Aluminium, not alloyed	A
7601.20.00	- Aluminium alloys	A
7602.00.00	Aluminium waste and scrap. Aluminium powders and flakes.	A
7603.10.00	- Powders of non-lamellar structure - Powders of lamellar structure; flakes :	A
7603.20.10	- - Flakes	A
7603.20.20	- - Powders of lamellar structure Aluminium bars, rods and profiles. - Of aluminium, not alloyed:	A
7604.10.10	- - Bars and rods	A
7604.10.20	- - Profiles suitable for use as heat sink with cross sectional dimensions not less than 17.5 cm x 7.5 cm and more	A
7604.10.30	- - Other profiles - Of aluminium alloys: - - Hollow profiles:	A
7604.21.10	- - - Perforated tube (tube sheets) profile for evaporator coils of motor vehicle air conditioning machines	A
7604.21.90	- - - Other - - Other:	A
7604.29.10	- - - Extruded bars and rods, not surfaced treated	A
7604.29.20	- - - Extruded bars and rods, surface treated	A
7604.29.30	- - - Y-shaped profiles for zip fasteners, in coils	A
7604.29.40	- - - Aluminium heat sink with surface dimensions not less than 17.5 cm x 7.5 cm	A
7604.29.90	- - - Other Aluminium wire. - Of aluminium, not alloyed:	A
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm - - Other :	A
7605.19.10	- - - Of a diameter not exceeding 0.0508 mm	A
7605.19.90	- - - Other - Of aluminium alloys:	A
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm - - Other:	A
7605.29.10	- - - Of a diameter not exceeding 0.254 mm	A
7605.29.90	- - - Other Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. - Rectangular (including square): - - Of aluminium, not alloyed:	A
7606.11.10	- - - Other, plain or figured by rolling or pressing but not surface treated	A
7606.11.90	- - - Other - - Of aluminium alloys:	A
7606.12.10	- - - Can stock (Alloy 3004, 3104 or 5182, of temper H19), of a thickness exceeding 0.25mm, in coils	A
7606.12.20	- - - Venetian blind slat, whether or not rolled or cut, not exceeding 1000 mm in width - - - Sheets:	A
7606.12.31	- - - - Of aluminium rigid container sheets alloy 5182, 5082, hardness H19 exceeding 1,000 mm in width, whether or not in coils	A
7606.12.39	- - - - Other	A
7606.12.40	- - - Other, plain or figured by rolling or pressing but not surface treated	A
7606.12.90	- - - Other - Other:	A

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	- - Of aluminium, not alloyed:	
7606.91.10	- - - Sheet or coil of aluminium rigid container sheet alloy 5182, 5082, hardness H19 temper, not exceeding 1,000 mm in width, or of container sheet alloy 3004, hardness H19 temper, exceeding 1,000 mm in width	A
7606.91.20	- - - Other, plain or figured by rolling or pressing but not surface treated	A
7606.91.90	- - - Other	A
	- - Of aluminium alloys:	
7606.92.10	- - - Venetian blind slat, whether or not rolled or cut, not exceeding 1000 mm in width	A
7606.92.20	- - - Sheet or coil of aluminium rigid container sheet alloy 5182, 5082, hardness H19 temper, not exceeding 1,000 mm in width, or of container sheet alloy 3004, hardness H19 temper, exceeding 1,000 mm in width	A
7606.92.30	- - - Other, plain or figured by rolling or pressing but not surface treated	A
7606.92.90	- - - Other	A
	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:	
7607.11.00	- - Rolled but not further worked	A
7607.19.00	- - Other	A
	- Backed:	
7607.20.10	- - Backed with printed paper and laminated with plastic on both sides for packaging liquid food products	A
7607.20.20	- - Other printed with patterns	A
7607.20.30	- - Aluminium foil of alloy A1075 and A3903, coated on both sides, with aluminium alloy A4245 and A4247, respectively	A
7607.20.40	- - Imitation gold or silver	A
7607.20.90	- - Other	A
	Aluminium tubes and pipes.	
7608.10.00	- Of aluminium, not alloyed	A
7608.20.00	- Of aluminium alloys	A
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	A
	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.	
7610.10.00	- Doors, windows and their frames and thresholds for doors	A
	- Other:	
7610.90.10	- - Bridges and bridge section, towers, lattice masts	A
7610.90.90	- - Other	A
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	A
	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	
7612.10.00	- Collapsible tubular containers	A
	- Other:	
	- - Of a capacity not exceeding 1 l:	
7612.90.11	- - - Retort pouch for retail packaging of cooked food products	A
7612.90.12	- - - Seamless containers for fresh milk	A
7612.90.19	- - - Other	A
	- - Other:	
7612.90.91	- - - Retort pouch for retail packaging of cooked food products	A
7612.90.92	- - - Seamless containers for fresh milk	A

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7612.90.99	- - - Other	A
7613.00.00	Aluminium containers for compressed or liquified gas.	A
	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
	- With steel core:	
	- - Cables:	
7614.10.11	- - - Of circular cross section not exceeding 500 mm2	A
7614.10.12	- - - Of circular cross section exceeding 500 mm2 but not exceeding 630 mm2	A
7614.10.13	- - - Of circular cross section exceeding 630 mm2 but not exceeding 1000 mm2	A
7614.10.19	- - - Other	A
7614.10.90	- - Other	A
	- Other:	
	- - Cables:	
7614.90.11	- - - Of circular cross section not exceeding 500 mm2	A
7614.90.12	- - - Of circular cross section exceeding 500 mm2 but not exceeding 630 mm2	A
7614.90.13	- - - Of circular cross section exceeding 630 mm2 but not exceeding 1000 mm2	A
7614.90.19	- - - Other	A
7614.90.90	- - Other	A
	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.	
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7615.11.00	- - Pot scourers and scouring or polishing pads, gloves and the like	A
7615.19.00	- - Other	A
	- Sanitary ware and parts thereof:	
7615.20.10	- - Bedpans, urinals (portable type) and chamber-pot	A
7615.20.90	- - Other	A
	Other articles of aluminium.	
	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:	
7616.10.10	- - Nails	A
7616.10.20	- - Staples and hooks	A
7616.10.30	- - Bolts and nuts	A
7616.10.90	- - Other	A
	- Other:	
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	A
	- - Other:	
7616.99.10	- - - Expanded metal	A
7616.99.20	- - - Ferrules for use in the manufacture of pencils	A
7616.99.30	- - - Aluminium slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	A
7616.99.40	- - - Bobbins, spools, reels and similar supports for textile yarn	A
7616.99.50	- - - Venetian blind	A
7616.99.60	- - - Latex spouts and latex cups	A
7616.99.90	- - - Other	A
	Unwrought lead.	
7801.10.00	- Refined lead	A
	- Other:	
7801.91.00	- - Containing by weight antimony as the principal other element	A
7801.99.00	- - Other	A
7802.00.00	Lead waste and scrap.	A
7803.00.00	Lead bars, rods, profiles and wire.	A

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	Lead plates, sheets, strip and foil; lead powders and flakes.	
	- Plates, sheets, strip and foil:	
7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	A
	- - Other:	
7804.19.10	- - - Embossed, cut to shape, perforated, coated, printed, backed with paper or other reinforcing material, polished, or otherwise machined or surface treated	A
7804.19.90	- - - Other	A
7804.20.00	- Powders and flakes	A
7805.00.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). Other articles of lead.	A
7806.00.10	- Lead wool; washers; electro-plating anodes	A
7806.00.90	- Other	A
	Unwrought zinc.	
	- Zinc, not alloyed:	
7901.11.00	- - Containing by weight 99.99% or more of zinc	A
7901.12.00	- - Containing by weight less than 99.99% of zinc	A
7901.20.00	- Zinc alloys	A
7902.00.00	Zinc waste and scrap.	A
	Zinc dust, powders and flakes.	
7903.10.00	- Zinc dust	A
7903.90.00	- Other	A
	Zinc bars, rods, profiles and wire.	
7904.00.10	- Wire; bars and rods, not surface treated	A
7904.00.90	- Other	A
	Zinc plates, sheets, strip and foil.	
7905.00.10	- Not surface treated	A
7905.00.20	- Surface treated:	A
7906.00.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). Other articles of zinc.	A
7907.00.10	- Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; tubular containers for packing pharmaceutical products and the like; zinc callots for battery cell	A
7907.00.20	- Domestic articles and parts thereof	A
7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components	A
7907.00.90	- Other	A
	Unwrought tin.	
8001.10.00	- Tin, not alloyed	A
8001.20.00	- Tin alloys	A
8002.00.00	Tin waste and scrap.	A
	Tin bars, rods, profiles and wire.	
8003.00.10	- Soldering bars	A
8003.00.20	- Wire	A
8003.00.90	- Other	A
	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	
8004.00.10	- Not surface treated	A
8004.00.20	- Surface treated	A
8005.00.00	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.	A
8006.00.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). Other articles of tin.	A
8007.00.10	- Collapsible tubes for dentifrices, colours, and the like	A

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8007.00.90	- Other	A
	Tungsten (wolfram) and articles thereof, including waste and scrap.	
8101.10.00	- Powders	A
	- <i>Other:</i>	
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	A
8101.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	A
8101.96.00	- - Wire	A
8101.97.00	- - Waste and scrap	A
8101.99.00	- - Other	A
	Molybdenum and articles thereof, including waste and scrap.	
8102.10.00	- Powders	A
	- <i>Other:</i>	
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	A
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	A
8102.96.00	- - Wire	A
8102.97.00	- - Waste and scrap	A
8102.99.00	- - Other	A
	Tantalum and articles thereof, including waste and scrap.	
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	A
8103.30.00	- Waste and scrap	A
8103.90.00	- Other	A
	Magnesium and articles thereof, including waste and scrap.	
	- <i>Unwrought magnesium:</i>	
8104.11.00	- - Containing at least 99.8% by weight of magnesium	A
8104.19.00	- - Other	A
8104.20.00	- Waste and scrap	A
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	A
8104.90.00	- Other	A
	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
	- <i>Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:</i>	
8105.20.10	- - Unwrought	A
8105.20.90	- - Other	A
8105.30.00	- Waste and scrap	A
	- <i>Other:</i>	
8105.90.10	- - Charomium - Cobalt for dental use	A
8105.90.90	- - Other	A
	Bismuth and articles thereof, including waste and scrap.	
8106.00.10	- Unwrought bismuth; waste and scraps; powders	A
8106.00.90	- Other	A
	Cadmium and articles thereof, including waste and scrap.	
	- <i>Unwrought cadmium; powders:</i>	
8107.20.10	- - Unwrought	A
8107.20.90	- - Other	A
8107.30.00	- Waste and scrap	A
8107.90.00	- Other	A
	Titanium and articles thereof, including waste and scrap.	
8108.20.00	- Unwrought titanium; powders	A
8108.30.00	- Waste and scrap	A
8108.90.00	- Other	A
	Zirconium and articles thereof, including waste and scrap.	

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8109.20.00	- Unwrought zirconium; powders	A
8109.30.00	- Waste and scrap	A
8109.90.00	- Other	A
	Antimony and articles thereof, including waste and scrap.	
8110.10.00	- Unwrought antimony; powders	A
8110.20.00	- Waste and scrap	A
8110.90.00	- Other	A
	Manganese and articles thereof, including waste and scrap.	
8111.00.10	- Unwrought	A
8111.00.90	- Other	A
	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
	- <i>Beryllium:</i>	
8112.12.00	- - Unwrought; powders	A
8112.13.00	- - Waste and scrap	A
8112.19.00	- - Other	A
	- <i>Chromium:</i>	
	- - <i>Unwrought; powders:</i>	
8112.21.10	- - - Unwrought	A
8112.21.20	- - - Chromium-cobalt for dental use	A
8112.21.90	- - - Other	A
	- - <i>Waste and scrap:</i>	
8112.22.10	- - - Chromium-cobalt for dental use	A
8112.22.90	- - - Other	A
	- - <i>Other:</i>	
8112.29.10	- - - Chromium-cobalt for dental use	A
8112.29.90	- - - Other	A
8112.30.00	- Germanium	A
8112.40.00	- Vanadium	A
	- <i>Thallium:</i>	
8112.51.00	- - Unwrought; powders	A
8112.52.00	- - Waste and scrap	A
8112.59.00	- - Other	A
	- <i>Other:</i>	
8112.92.00	- - Unwrought; waste and scrap; powders	A
8112.99.00	- - Other	A
8113.00.00	Cermets and articles thereof, including waste and scrap.	A
	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.	
8201.10.00	- Spades and shovels	A
8201.20.00	- Forks	A
	- <i>Mattocks, picks, hoes and rakes:</i>	
8201.30.10	- - Hoes (mamooties) and rakes	A
8201.30.90	- - Other	A
	- <i>Axes, bill hooks and similar hewing tools:</i>	
8201.40.10	- - Machetes (matchets)	A
8201.40.20	- - Axes	A
8201.40.90	- - Other	A
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	A
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	A

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8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	A
8202.10.00	- Hand saws	A
8202.20.00	- Band saw blades - <i>Circular saw blades (including slitting or slotting saw blades):</i>	A
8202.31.00	- - With working part of steel	A
8202.39.00	- - Other, including parts	A
8202.40.00	- Chain saw blades - <i>Other saw blades:</i>	A
8202.91.00	- - Straight saw blades, for working metal	A
8202.99.00	- - Other Files, rasps, pliers (including cutting pliers), pinchers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	A
8203.10.00	- Files, rasps and similar tools	A
8203.20.00	- Pliers (including cutting pliers), pinchers, tweezers and similar tools	A
8203.30.00	- Metal cutting shears and similar tools	A
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches, and similar tools Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	A
	- Hand-operated spanners and wrenches:	
8204.11.00	- - Non-adjustable	A
8204.12.00	- - Adjustable	A
8204.20.00	- Interchangeable spanner sockets, with or without handles 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.	A
8205.10.00	- Drilling, threading or tapping tools	A
8205.20.00	- Hammers and sledge hammers	A
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	A
8205.40.00	- Screwdrivers - <i>Other hand tools (including glaziers' diamonds):</i>	A
	- - <i>Household tools:</i>	
8205.51.10	- - - Flat irons	A
8205.51.90	- - - Other - - <i>Other:</i>	A
8205.59.10	- - - Aluminium lasts for the boot and shoe industries	A
8205.59.90	- - - Other	A
8205.60.00	- Blow lamps	A
8205.70.00	- Vices, clamps and the like	A
8205.80.00	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	A
8205.90.00	- Sets of articles of two or more of the foregoing subheadings	A
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. 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.	A
	- <i>Rock drilling or earth boring tools:</i>	
8207.13.00	- - With working part of cermets	A
8207.19.00	- - Other, including parts	A
8207.20.00	- Dies for drawing or extruding metal	A
8207.30.00	- Tools for pressing, stamping or punching	A

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8207.40.00	- Tools for tapping or threading	A
8207.50.00	- Tools for drilling, other than for rock drilling	A
8207.60.00	- Tools for boring or broaching	A
8207.70.00	- Tools for milling	A
8207.80.00	- Tools for turning	A
8207.90.00	- Other interchangeable tools	A
	Knives and cutting blades, for machines or for mechanical appliances.	
8208.10.00	- For metal working	A
8208.20.00	- For wood working	A
8208.30.00	- For kitchen appliances or for machines used by the food industry	A
8208.40.00	- For agricultural, horticultural or forestry machines	A
8208.90.00	- Other	A
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	A
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	A
	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
8211.10.00	- Sets of assorted articles	A
	- <i>Other:</i>	
8211.91.00	- - Table knives having fixed blades	A
	- - <i>Other knives having fixed blades:</i>	
8211.92.10	- - - Flick knives or spring knives	A
8211.92.20	- - - Hunting knives, diving knives and scouts' knives; penknives with blades of 15cm or more in length	A
8211.92.30	- - - For agricultural, horticultural or forestry, with handle of other than base metal	A
8211.92.40	- - - Other, with handle of base metal	A
8211.92.90	- - - Other	A
	- - <i>Knives having other than fixed blades:</i>	
8211.93.10	- - - With handle of base metal	A
8211.93.90	- - - Other	A
8211.94.00	- - Blades	A
8211.95.00	- - Handles of base metal	A
	Razors and razor blades (including razor blade blanks in strips).	
8212.10.00	- Razors	A
	- <i>Safety razor blades, including razor blade blanks in strips :</i>	
8212.20.10	- - Double-edged razor blades	A
8212.20.90	- - Other	A
8212.90.00	- Other parts	A
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	A
	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).	
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	A
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	A
8214.90.00	- Other	A
	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
8215.10.00	- Sets of assorted articles containing at least one articles plated with precious metal	A
8215.20.00	- Other sets of assorted articles	A
	- <i>Other:</i>	
8215.91.00	- - Plated with precious metal	A
8215.99.00	- - Other	A
	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.	

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8301.10.00	- Padlocks	A
8301.20.00	- Locks of a kind used for motor vehicles	A
	- <i>Locks of a kind used for furniture:</i>	
8301.30.10	- - Mortice locks	A
8301.30.90	- - Other	A
	- <i>Other locks:</i>	
8301.40.10	- - Handcuffs	A
8301.40.90	- - Other	A
8301.50.00	- Clasps and frames with clasps, incorporating locks	A
8301.60.00	- Parts	A
8301.70.00	- Keys presented separately	A
	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
8302.10.00	- Hinges	A
8302.20.00	- Castors	A
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	A
	- <i>Other mountings, fittings and similar articles:</i>	
	- - <i>Suitable for buildings:</i>	
8302.41.10	- - - Hasps	A
8302.41.20	- - - Bolts, hooks, eyes and staples	A
8302.41.90	- - - Other	A
8302.42.00	- - Other, suitable for furniture	A
8302.49.00	- - Other	A
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	A
8302.60.00	- Automatic door closers	A
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. 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.	A
8304.00.10	- Filing cabinets and card-index cabinets	A
8304.00.90	- Other	A
	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
8305.10.00	- Fittings for loose-leaf binders or files	A
8305.20.00	- Staples in strips	A
8305.90.00	- Other, including parts	A
	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	
8306.10.00	- Bells, gongs and the like	A
	- <i>Statuettes and other ornaments:</i>	
8306.21.00	- - Plated with precious metal	A
8306.29.00	- - Other	A
8306.30.00	- Photograph, picture or similar frames; mirrors	A
	Flexible tubing of base metal, with or without fittings.	
8307.10.00	- Of iron or steel	A
8307.90.00	- Of other base metal	A
	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
8308.10.00	- Hooks, eyes and eyelets	A
8308.20.00	- Tubular or bifurcated rivets	A

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	- <i>Other, including parts:</i>		
8308.90.10	- Beads		A
8308.90.20	- Spangles		A
8308.90.90	- Other		A
	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
8309.10.00	- Crown corks		A
	- <i>Other:</i>		
8309.90.10	- Capsules for bottles		A
8309.90.20	- Top end of aluminium cans		A
8309.90.30	- Other caps for cans		A
8309.90.40	- Bungs for metal drums; bung covers; seals; case corner protectors		A
8309.90.50	- Other, of aluminium		A
8309.90.90	- Other		A
	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.		
8310.00.10	- Traffic signs		A
8310.00.90	- Other		A
	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.		
	- <i>Coated electrodes of base metal, for electric arc-welding:</i>		
	- - <i>Of non-alloy steel:</i>		
8311.10.11	- - In rolls		A
8311.10.19	- - Other		A
	- - <i>Other:</i>		
8311.10.91	- - In rolls		A
8311.10.99	- - Other		A
	- <i>Cored wire of base metal, for electric arc-welding:</i>		
8311.20.10	- In rolls		A
8311.20.90	- Other		A
	- <i>Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:</i>		
8311.30.10	- In rolls		A
8311.30.90	- Other		A
	- <i>Other, including parts:</i>		
8311.90.10	- In rolls		A
8311.90.90	- Other		A
	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
8401.10.00	- Nuclear reactors		A
	- Machinery and apparatus for isotopic separation, and parts thereof:		
8401.20.10	- Machinery and apparatus		A
8401.20.90	- Parts		A
8401.30.00	- Fuel elements (cartridges), non-irradiated		A
8401.40.00	- Parts of nuclear reactors		A
	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:		
	- - Watertube boilers with a steam production exceeding 45 t per hour:		
8402.11.10	- - Electric	20%	B5
8402.11.90	- - Other		A

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	- - Watertube boilers with a steam production not exceeding 45 t per hour:		
	- - - Electric:		
8402.12.11	- - - Boilers with a steam production exceeding 15 tons per hour	20%	B5
8402.12.19	- - - Other	20%	B5
	- - - Other:		
8402.12.91	- - - Boilers with a steam production exceeding 15 tons per hour		A
8402.12.99	- - - Other		A
	- - Other vapour generating boilers, including hybrid boilers:		
	- - - Electric:		
8402.19.11	- - - Boilers with a steam production exceeding 15 tons per hour	20%	B5
8402.19.19	- - - Other	20%	B5
	- - - Other:		
8402.19.91	- - - Boilers with a steam production exceeding 15 tons per hour		A
8402.19.99	- - - Other		A
	- Super-heated water boilers:		
8402.20.10	- - Electric	20%	B5
8402.20.90	- - Other		A
	- Parts:		
8402.90.10	- - Of steam or other vapour generating boilers		A
8402.90.90	- - Other		A
	Central heating boilers other than those of heading 84.02.		
8403.10.00	- Boilers		A
8403.90.00	- Parts		A
	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.		
	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:		
	- - For use with boilers of heading 84.02:		
8404.10.11	- - - Soot removers		A
8404.10.12	- - - Super-heaters and economisers with a steam or other vapour production		A
8404.10.19	- - - Other		A
8404.10.90	- - For use with boilers of heading 84.03		A
8404.20.00	- Condensers for steam or other vapour power units		A
	- Parts:		
8404.90.10	- - Of auxiliary machinery for use with boilers of heading 84.02 with a steam or other vapour production		A
8404.90.90	- - Other		A
	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		
	- 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:		
8405.10.10	- - Acetylene gas generators and similar water process gas generators		A
8405.10.90	- - Other		A
8405.90.00	- Parts		A
	Steam turbines and other vapour turbines.		
8406.10.00	- Turbines for marine propulsion		A
	- Other turbines:		
	- - Of an output exceeding 40 MW:		
8406.81.10	- - - Steam turbines		A
8406.81.90	- - - Other		A
	- - Of an output not exceeding 40 MW:		
8406.82.10	- - - Steam turbines		A
8406.82.90	- - - Other		A

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8406.90.00	- Parts		A
	Spark-ignition reciprocating or rotary internal combustion piston engines.		
8407.10.00	- Aircraft engines		A
	- Marine propulsion engines:		
	- - Outboard motors:		
8407.21.10	- - - Of an output not exceeding 20 kW		A
8407.21.20	- - - Of an output exceeding 20 kW (27 Hp) but not exceeding 22.38 kW (30 Hp)		A
8407.21.90	- - - Of an output exceeding 22.38 kW (30 Hp)		A
	- - Other:		
8407.29.10	- - - Of an output not exceeding 22.38 kW (30 Hp)		A
8407.29.20	- - - Of an output exceeding 22.38 kW (30 Hp) but not exceeding 750 kW (1,006 Hp)		A
8407.29.90	- - - Of an output exceeding 750 kW (1,006 Hp)		A
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	- - Of a cylinder capacity not exceeding 50 cc	20%	B10
	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	- - - For vehicles of heading 87.01:		
8407.32.11	- - - - Exceeding 50 cc but not exceeding 110 cc	20%	B3
8407.32.12	- - - - Exceeding 110 cc but not exceeding 125 cc	20%	B3
8407.32.19	- - - - Exceeding 125 cc but not exceeding 250 cc	20%	B10
	- - - For the vehicles of heading 87.11:		
8407.32.21	- - - - Exceeding 50 cc but not exceeding 110 cc	20%	B3
8407.32.22	- - - - Exceeding 110 cc but not exceeding 125 cc	20%	B3
8407.32.29	- - - - Exceeding 125 cc but not exceeding 250 cc	20%	B3
	- - - For the other vehicles of chapter 87:		
8407.32.91	- - - - Exceeding 50 cc but not exceeding 110 cc	20%	B10
8407.32.92	- - - - Exceeding 110 cc but not exceeding 125 cc	20%	B3
8407.32.99	- - - - Exceeding 125 cc but not exceeding 250 cc	20%	B10
	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:		
8407.33.10	- - - For vehicles of heading 87.01	20%	B3
8407.33.20	- - - For the vehicles of heading 87.11	20%	B3
8407.33.90	- - - Other	20%	B10
	- - Of a cylinder capacity exceeding 1,000 cc:		
	- - - Fully assembled:		
8407.34.11	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	20%	B3
8407.34.12	- - - - For other vehicles of heading 87.01	20%	B3
8407.34.13	- - - - For vehicles of heading 87.11	20%	B3
8407.34.19	- - - - Other	20%	B10
	- - - Not fully assembled:		
8407.34.21	- - - - For vehicles of heading 87.01	20%	B3
8407.34.22	- - - - For vehicles of heading 87.11	20%	B3
8407.34.29	- - - - Other	20%	B10
	- Other engines:		
8407.90.10	- - Of a power not exceeding 18.65 kW (25 Hp)	20%	B10
8407.90.20	- - Of a power exceeding 18.65 kW (25 Hp) but not exceeding 22.38 kW (30 Hp)	20%	B10
8407.90.90	- - Of a power exceeding 22.38 kW (30 Hp)	20%	B10
	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
	- Marine propulsion engines:		
8408.10.10	- - Of a power not exceeding 22.38 kW		A
8408.10.20	- - Of a power exceeding 22.38 kW but not exceeding 40 kW		A
8408.10.30	- - Of a power exceeding 40 kW but not exceeding 100 kW		A

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8408.10.40	- - Of a power exceeding 100 kW but not exceeding 750 kW		A
8408.10.90	- - Of a power exceeding 750 kW		A
	- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
	- - Of an output not exceeding 20 kW:		
8408.20.11	- - - For vehicles of subheading 8701.10, fully assembled	20%	B5
8408.20.12	- - - Other, for the vehicles of heading 87.01, fully assembled	20%	B5
8408.20.13	- - - Other, fully assembled	20%	B10
8408.20.19	- - - Other, not fully assembled	20%	B10
	- - Of an output exceeding 20 kW but not exceeding 22.38 kW:		
8408.20.21	- - - For vehicles of subheading 8701.10, fully assembled	20%	B3
8408.20.22	- - - Other, for the vehicles of heading 87.01, fully assembled	20%	B3
8408.20.23	- - - Other, fully assembled	20%	B10
8408.20.29	- - - Other, not fully assembled	20%	B3
	- - Of an output exceeding 22.38 kW but not exceeding 60 kW:		
8408.20.31	- - - For vehicles of subheading 8701.10, fully assembled	20%	B3
8408.20.32	- - - Other, for the vehicles of heading 87.01, fully assembled	20%	B5
8408.20.33	- - - Other, fully assembled	20%	B3
8408.20.39	- - - Other, not fully assembled	20%	B3
	- - Other:		
8408.20.91	- - - For vehicles of subheading 8701.10, fully assembled	20%	B3
8408.20.92	- - - Other, for the vehicles of heading 87.01, fully assembled	20%	B3
8408.20.93	- - - Other, fully assembled	20%	B5
8408.20.99	- - - Other, not fully assembled	20%	B10
	- Other engines:		
	- - Not exceeding 18.65 kW:		
8408.90.11	- - - For earth moving machinery	15%	B3
8408.90.12	- - - For railway locomotives or tramway vehicles		A
8408.90.19	- - - Other		A
	- - Exceeding 18.65 kW but not exceeding 22.38 kW:		
8408.90.21	- - - For earth moving machinery	15%	B5
8408.90.22	- - - For railway locomotives or tramway vehicles		A
8408.90.29	- - - Other		A
	- - Exceeding 22.38 kW but not exceeding 60 kW:		
8408.90.31	- - - For earth moving machinery	15%	B3
8408.90.32	- - - For railway locomotives or tramway vehicles		A
8408.90.39	- - - Other		A
	- - Exceeding 60 kW but not exceeding 100 kW:		
8408.90.41	- - - For earth moving machinery	15%	B3
8408.90.42	- - - For railway locomotives or tramway vehicles		A
8408.90.49	- - - Other		A
	- - Exceeding 100 kW:		
8408.90.51	- - - For earth moving machinery	15%	B3
8408.90.52	- - - For railway locomotives or tramway vehicles		A
8408.90.59	- - - Other		A
	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.		
8409.10.00	- For aircraft engines		A
	- Other:		
	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
	- - - For earth moving machinery:		
8409.91.11	- - - - Carburettors and parts thereof	15%	B3
8409.91.12	- - - - Cylinder blocks, liners, heads and head covers	15%	B3
8409.91.13	- - - - Pistons, piston rings and gudgeon pins	15%	B3
8409.91.14	- - - - Alternator brackets; oil pans	15%	B3

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8409.91.19	---- Other	15%	B3
	--- For the vehicles of heading 87.01 of a power not exceeding 22.38 kW:		
8409.91.21	---- Carburettors and parts thereof	20%	B3
8409.91.22	---- Cylinder blocks, liners, heads and head covers	20%	B3
8409.91.23	---- Pistons, piston rings, gudgeon pins	20%	B3
8409.91.24	---- Alternator brackets; oil pans	20%	B3
8409.91.29	---- Other	20%	B3
	--- For the vehicles of heading 87.01 of a power exceeding 22.38 kW:		
8409.91.31	---- Carburettors and parts thereof	20%	B3
8409.91.32	---- Cylinder blocks, liners, heads and head covers	20%	B3
8409.91.33	---- Pistons, piston rings, gudgeon pins	20%	B3
8409.91.34	---- Alternator brackets; oil pans	20%	B3
8409.91.39	---- Other	20%	B3
	--- For vehicles of Chapter 87.11:		
8409.91.41	---- Carburettors and parts thereof	20%	B3
8409.91.42	---- Cylinder blocks, crank cases, heads and head covers	20%	B3
8409.91.43	---- Pistons rings and gudgeon pins	20%	B3
8409.91.44	---- Crank cases for engine of motorcycles	20%	B3
8409.91.45	---- Crank case covers and other aluminium covers for engines of motorcycles	20%	B3
8409.91.49	---- Other	20%	B3
	--- For other vehicles of Chapter 87:		
8409.91.51	---- Carburettors and parts thereof	20%	B3
8409.91.52	---- Cylinder blocks, crank cases, heads and head covers	20%	B3
8409.91.53	---- Piston rings and gudgeon pins	20%	B3
8409.91.54	---- Pistons, cylinder liners with external diameter between 50 mm and 155 mm	20%	B3
8409.91.55	---- Other piston and cylinder liners	20%	B3
8409.91.56	---- Alternator brackets; oil pans	20%	B3
8409.91.59	---- Other	20%	B3
	--- For vessels of Chapter 89:		
8409.91.61	---- For marine propulsion engines of a power not exceeding 22.38 kW		A
8409.91.69	---- For marine propulsion engines of a power exceeding 22.38 kW		A
	--- For other engines:		
8409.91.71	---- Carburettors and parts thereof		A
8409.91.72	---- Cylinder blocks, liners, heads and head covers		A
8409.91.73	---- Pistons, piston rings and gudgeon pins		A
8409.91.74	---- Alternator brackets; oil pans		A
8409.91.79	---- Other		A
	-- Other:		
	--- For earth moving machinery:		
8409.99.11	---- Carburettors and parts thereof	15%	B3
8409.99.12	---- Cylinder blocks, liners, heads and head covers	15%	B3
8409.99.13	---- Pistons, piston rings and gudgeon pins	15%	B3
8409.99.14	---- Alternator brackets; oil pans	15%	B3
8409.99.19	---- Other	15%	B3
	--- For vehicles of heading 87.01, of a power not exceeding 22.38 kW:		
8409.99.21	---- Carburettors and parts thereof	20%	B3
8409.99.22	---- Cylinder blocks, liners, heads and head covers	20%	B3
8409.99.23	---- Pistons, piston rings, gudgeon pins	20%	B3
8409.99.24	---- Alternator brackets; oil pans	20%	B3
8409.99.29	---- Other	20%	B3
	--- For vehicles of heading 87.01, of a power exceeding 22.38 kW:		
8409.99.31	---- Carburettors and parts thereof	20%	B3

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8409.99.32	--- Cylinder blocks, liners, heads and head covers	20%	B3
8409.99.33	--- Pistons, piston rings, gudgeon pins	20%	B3
8409.99.34	--- Alternator brackets; oil pans	20%	B3
8409.99.39	--- Other	20%	B3
	--- For other vehicles of Chapter 87:		
8409.99.41	--- Carburettors and parts thereof	20%	B3
8409.99.42	--- Cylinder blocks, crank cases, heads and head covers	20%	B3
8409.99.43	--- Piston rings and gudgeon pins	20%	B3
8409.99.44	--- Pistons, cylinder liners with external diameter between 50 mm and 155 mm	20%	B3
8409.99.45	--- Other piston and cylinder liners	20%	B3
8409.99.46	--- Alternator brackets; oil pans	20%	B3
8409.99.49	--- Other	20%	B3
	--- For vessels of Chapter 89 :		
8409.99.51	--- For marine propulsion engines of a power not exceeding 22.38 kW		A
8409.99.59	--- For marine propulsion engines of a power exceeding 22.38 kW		A
	--- For other engines:		
8409.99.61	--- Carburettors and parts thereof		A
8409.99.62	--- Cylinder blocks, liners, heads and head covers		A
8409.99.63	--- Pistons, piston rings and gudgeon pins		A
8409.99.64	--- Alternator brackets; oil pans		A
8409.99.69	--- Other		A
	Hydraulic turbines, water wheels, and regulators therefor.		
	- Hydraulic turbines and water wheels:		
	- - Of a power not exceeding 1,000 kW:		
8410.11.10	- - Water turbines		A
8410.11.90	- - Other		A
	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW:		
8410.12.10	- - Water turbines		A
8410.12.90	- - Other		A
	- - Of a power exceeding 10,000 kW:		
8410.13.10	- - Water turbines		A
8410.13.90	- - Other		A
8410.90.00	- Parts, including regulators		A
	Turbo-jets, turbo-propellers and other gas turbines.		
	- Turbo-jets:		
8411.11.00	- - Of a thrust not exceeding 25 kN		A
8411.12.00	- - Of a thrust exceeding 25 kN		A
	- Turbo-propellers:		
8411.21.00	- - Of a power not exceeding 1,100 kW		A
8411.22.00	- - Of a power exceeding 1,100 kW		A
	- Other gas turbines:		
8411.81.00	- - Of a power not exceeding 5,000 kW		A
8411.82.00	- - Of a power exceeding 5,000 kW		A
	- Parts:		
8411.91.00	- - Of turbo-jets or turbo-propellers		A
8411.99.00	- - Other		A
	Other engines and motors.		
8412.10.00	- Reaction engines other than turbo-jets		A
	- Hydraulic power engines and motors:		
8412.21.00	- - Linear acting (cylinders)		A
8412.29.00	- - Other		A
	- Pneumatic power engines and motors:		
8412.31.00	- - Linear acting (cylinders)		A
8412.39.00	- - Other		A

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8412.80.00	- Other		A
	- Parts:		
8412.90.10	- - Of reaction engines of subheading 8412.10.00		A
8412.90.90	- - Other		A
	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		
	- Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	- - Pumps for dispensing fuel or lubricants, of the types used in filling stations or in garages	20%	B3
	- - Other:		
8413.19.10	- - - Electrically operated	20%	B5
8413.19.20	- - - Not electrically operated		A
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19		A
	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
	- - For earth moving machinery:		
8413.30.11	- - - Of reciprocating type	15%	B3
8413.30.12	- - - Of centrifugal type, with inlet diameter not exceeding 200 mm	15%	B3
8413.30.13	- - - Of centrifugal type, with inlet diameter exceeding 200 mm	15%	B3
8413.30.14	- - - Of rotary type	15%	B5
8413.30.19	- - - Other	15%	B5
	- - For motor vehicles:		
8413.30.21	- - - Of reciprocating type	20%	B5
8413.30.22	- - - Of centrifugal type, with inlet diameter not exceeding 200 mm	20%	B5
8413.30.23	- - - Of centrifugal type, with inlet diameter exceeding 200 mm	20%	B3
8413.30.24	- - - Of rotary type	20%	B3
8413.30.29	- - - Other	20%	B5
8413.30.90	- - Other		A
	- Concrete pumps:		
8413.40.10	- - Electrically operated	20%	B5
8413.40.20	- - Not electrically operated		A
	- Other reciprocating positive displacement pumps:		
	- - Electrically operated:		
8413.50.11	- - - Water pumps specially designed for submarine use	20%	B3
8413.50.12	- - - Other, water pumps with capacity not exceeding 8000 m3/h	20%	B3
8413.50.13	- - - Other, water pumps with capacity exceeding 8000 m3/h but not exceeding 13000 m3/h	20%	B3
8413.50.19	- - - Other	20%	B5
8413.50.20	- - Not electrically operated		A
	- Other rotary positive displacement pumps:		
	- - Electrically operated:		
8413.60.11	- - - Water pumps specially designed for submarine use	20%	B3
8413.60.12	- - - Other, water pumps with capacity not exceeding 8000 m3/h	20%	B3
8413.60.13	- - - Other, water pumps with capacity exceeding 8000 m3/h but not exceeding 13000 m3 /h	20%	B3
8413.60.19	- - - Other	20%	B3
8413.60.20	- - Not electrically operated		A
	- Other centrifugal pumps:		
8413.70.10	- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with prime mover	20%	B5
	- - Other, electrically operated:		
8413.70.21	- - - Water pumps specially designed for submarine use	20%	B3
8413.70.22	- - - Impulse-turbo water pumps of a capacity not exceeding 100 Watts, of a kind for household use	20%	B3
8413.70.23	- - - Other, water pumps with capacity not exceeding 8000 m3/h	20%	B3
8413.70.24	- - - Other, water pumps with capacity exceeding 8000 m3/h but not	20%	B3

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	exceeding 13000 m3/h		
8413.70.29	- - - Other	20%	B5
8413.70.30	- - Not electrically operated		A
	- Other pumps; liquid elevators:		
	- - Pumps:		
	- - Electrically operated:		
8413.81.11	- - - Water pumps specially designed for submarine use	20%	B3
8413.81.12	- - - Other, water pumps with capacity not exceeding 8000m3/h	20%	B3
8413.81.13	- - - Other, water pumps with capacity exceeding 8000 m3/h but not exceeding 13000 m3/h	20%	B3
8413.81.19	- - - Other	20%	B5
8413.81.20	- - Not electrically operated		A
	- Liquid elevators:		
8413.82.10	- - - Electrically operated	20%	B3
8413.82.20	- - - Not electrically operated		A
	Parts:		
	- - Of pumps:		
8413.91.10	- - - Of pumps of subheading 8413.20.00		A
8413.91.20	- - - Of pumps of subheading 8413.70.10	20%	B3
8413.91.30	- - - Of other centrifugal pumps	20%	B3
	- - - Of other pumps, electrically operated:		
8413.91.41	- - - - Of water pumps with capacity not exceeding 8000 m3/h, except those specially designed for submarine use	20%	B3
8413.91.42	- - - - Of water pumps specially designed for submarine use	20%	B3
8413.91.49	- - - - Other	20%	B3
8413.91.90	- - - Of other pumps, not electrically operated		A
	- - Of liquid elevators:		
8413.92.10	- - - Of electrically operated liquid elevators	20%	B3
8413.92.20	- - - Of non-electrically operated liquid elevators		A
	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		
	- Vacuum pumps:		
8414.10.10	- - Electrically operated	5%	B3
8414.10.20	- - Not electrically operated		A
8414.20.00	- Hand- or foot-operated air pumps		A
	- Compressors of a kind used in refrigerating equipment:		
	- - Having capacity exceeding 21 kW per hour or more; having displacement per revolution 220 cubic centimetre or more:		
8414.30.11	- - - For air conditioning machines	5%	B3
8414.30.19	- - - Other	5%	B3
	- - Other:		
8414.30.91	- - - For air conditioning machines	5%	B3
8414.30.99	- - - Other	5%	B3
8414.40.00	- Air compressors mounted on a wheeled chassis for towing		A
	- Fans:		
	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
8414.51.10	- - - Table fans and box fans	5%	B3
8414.51.20	- - - Wall fans and ceiling fans	5%	B3
8414.51.30	- - - Floor fans	5%	B3
8414.51.90	- - - Other	5%	B5
	- - Other:		
8414.59.10	- - - Of a capacity not exceeding 125 kW		A
8414.59.90	- - - Other	5%	B3
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	5%	B3
	- Other:		

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	- - Hoods having a maximum horizontal side exceeding 120 cm:		
8414.80.11	- - - Fitted with filter	5%	B3
8414.80.12	- - - Not fitted with filter, for industrial use	5%	B3
8414.80.19	- - - Not fitted with filter, other than for industrial use	5%	B3
8414.80.20	- - Blowers and the like	5%	B3
8414.80.30	- - Free piston generators for gas turbines	5%	B3
	- - Compressors other than those of subheading 8414.30 and 8414.40:		
8414.80.41	- - - Gas compression modules for use in oil drilling operations	5%	B5
8414.80.42	- - - Compressors for automotive air-conditioners	5%	B3
8414.80.43	- - - Sealed units for air conditioning units	5%	B3
8414.80.49	- - - Other	5%	B3
	- - Air pumps:		
8414.80.51	- - - Electrically operated	5%	B3
8414.80.59	- - - Not electrically operated		A
	- - Other:		
8414.80.91	- - - Electrically operated	5%	B3
8414.80.99	- - - Not electrically operated		A
	- Parts:		
	- - Of electrically operated equipment:		
8414.90.11	- - - Of pumps or compressors	5%	B3
8414.90.12	- - - Of subheadings 8414.10 and 8414.40	5%	B3
8414.90.13	- - - Of subheading 8414.60	5%	B3
8414.90.14	- - - Of subheadings 8414.30, 8414.80	5%	B3
8414.90.19	- - - Other	5%	B3
	- - Of non-electrically operated equipment:		
8414.90.91	- - - Of subheadings 8414.10 and 8414.40		A
8414.90.92	- - - Of subheading 8414.20		A
8414.90.93	- - - Of subheadings 8414.30 and 8414.80		A
8414.90.99	- - - Other		A
	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.		
	- Window or wall types, self-contained or "split-system":		
8415.10.10	- - Of an output not exceeding 21.10 kW	5%	B5
8415.10.20	- - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B5
8415.10.30	- - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.10.40	- - Of an output exceeding 52.75 kW	5%	B5
8415.20.00	- Of a kind used for persons, in motor vehicles	5%	B5
	- Other:		
	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):		
	- - - For use in aircraft:		
8415.81.11	- - - - Of an output not exceeding 21.10 kW	5%	B5
8415.81.12	- - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.81.13	- - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.81.14	- - - - Of an output exceeding 52.75 kW	5%	B3
	- - - For use in railway rolling stock:		
8415.81.21	- - - - Of an output not exceeding 21.10 kW	5%	B3
8415.81.22	- - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.81.23	- - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.81.24	- - - - Of an output exceeding 52.75 kW	5%	B3
	- - - For use in road vehicles:		
8415.81.31	- - - - Of an output not exceeding 21.10 kW	5%	B3
8415.81.32	- - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.81.33	- - - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3

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8415.81.34	--- Of an output exceeding 52.75 kW	5%	B3
	--- Other:		
8415.81.91	--- Of an output not exceeding 21.10 kW	5%	B3
8415.81.92	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.81.93	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.81.94	--- Of an output exceeding 52.75 kW	5%	B3
	- - Other, incorporating a refrigerating unit:		
	--- For use in aircraft:		
8415.82.11	--- Of an output not exceeding 21.10 kW	5%	B3
8415.82.12	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.82.13	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.82.14	--- Of an output exceeding 52.75 kW	5%	B3
	--- For use in railway rolling stock:		
8415.82.21	--- Of an output not exceeding 21.10 kW	5%	B3
8415.82.22	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.82.23	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.82.24	--- Of an output exceeding 52.75 kW	5%	B3
	--- For use in road vehicles:		
8415.82.31	--- Of an output not exceeding 21.10 kW	5%	B3
8415.82.32	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.82.33	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.82.34	--- Of an output exceeding 52.75 kW	5%	B3
	--- Other:		
8415.82.91	--- Of an output not exceeding 21.10 kW	5%	B3
8415.82.92	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.82.93	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.82.94	--- Of an output exceeding 52.75 kW	5%	B3
	- - Not incorporating a refrigerating unit:		
	--- For use in aircraft:		
8415.83.11	--- Of an output not exceeding 21.10 kW	5%	B3
8415.83.12	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.83.13	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.83.14	--- Of an output exceeding 52.75 kW	5%	B3
	--- For use in railway rolling stock:		
8415.83.21	--- Of an output not exceeding 21.10 kW	5%	B3
8415.83.22	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.83.23	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.83.24	--- Of an output exceeding 52.75 kW	5%	B3
	--- For use in road vehicles:		
8415.83.31	--- Of an output not exceeding 21.10 kW	5%	B3
8415.83.32	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.83.33	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.83.34	--- Of an output exceeding 52.75 kW	5%	B3
	--- Other:		
8415.83.91	--- Of an output not exceeding 21.10 kW	5%	B3
8415.83.92	--- Of an output exceeding 21.10 kW but not exceeding 26.38 kW	5%	B3
8415.83.93	--- Of an output exceeding 26.38 kW but not exceeding 52.75 kW	5%	B3
8415.83.94	--- Of an output exceeding 52.75 kW	5%	B3
	- Parts:		
	- - Of machines of an output not exceeding 21.10 kW:		
8415.90.11	--- For use in aircraft or railway rolling stock	5%	B3
8415.90.12	--- Chassis or cabinets, welded and painted	5%	B3
8415.90.19	--- Other	5%	B3
	- - Of machines of an output exceeding 21.10 kW but not exceeding 26.38 kW:		

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8415.90.21	- - - For use in aircraft or railway rolling stock	5%	B3
8415.90.22	- - - Chassis or cabinets, welded and painted	5%	B3
8415.90.29	- - - Other	5%	B3
	- - Of machines of an output exceeding 26.38 kW but not exceeding 52.75 kW:		
8415.90.31	- - - For use in aircraft or railway rolling stock	5%	B5
8415.90.32	- - - Chassis or cabinets, welded and painted	5%	B3
8415.90.39	- - - Other	5%	B3
	- - Of machines of an output exceeding 52.75 kW:		
8415.90.91	- - - For use in aircraft or railway rolling stock	5%	B5
8415.90.92	- - - Chassis or cabinets, welded and painted	5%	B3
8415.90.99	- - - Other	5%	B3
	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
8416.10.00	- Furnace burners for liquid fuel		A
8416.20.00	- Other furnace burners, including combination burners		A
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		A
8416.90.00	- Parts		A
	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals		A
8417.20.00	- Bakery ovens, including biscuit ovens		A
	- Other:		
8417.80.10	- - Incinerators		A
8417.80.90	- - Other		A
8417.90.00	- Parts		A
	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
	- Combined refrigerator-freezers, fitted with separate external doors:		
8418.10.10	- - Household type	5%	B3
8418.10.90	- - Other	5%	B3
	- Refrigerators, household type:		
8418.21.00	- - Compression-type	5%	B5
8418.22.00	- - Absorption-type, electrical	5%	B5
8418.29.00	- - Other	5%	B10
	- Freezers of the chest type, not exceeding 800 ℓ capacity:		
8418.30.10	- - Not exceeding 200 ℓ capacity	5%	B5
8418.30.20	- - Exceeding 200 ℓ but not exceeding 800 ℓ capacity	5%	B10
	- Freezers of the upright type, not exceeding 900 ℓ capacity:		
8418.40.10	- - Not exceeding 200 ℓ capacity	5%	B3
8418.40.20	- - Exceeding 200 ℓ but not exceeding 900 ℓ capacity	5%	B5
	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:		
	- - Not exceeding 200 ℓ capacity:		
8418.50.11	- - - Suitable for medical use	5%	B5
8418.50.19	- - - Other	5%	B3
	- - Exceeding 200 ℓ capacity:		
8418.50.21	- - - Suitable for medical use	5%	B5
8418.50.22	- - - Refrigerating chambers	5%	B5
8418.50.29	- - - Other	5%	B5
	- Other refrigerating or freezing equipment; heat pumps:		
	- - Compression type units whose condensers are heat exchangers:		
8418.61.10	- - - Water chillers with a refrigerating capacity exceeding 21.10 kW;	5%	B5

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	refrigerating equipment with a refrigerating capacity of 10 tons or more and cooling to 20oC or more; evaporative condensers, having a heating radiation of 30,000 kg calories per hour or more for refrigerating equipment; evaporators of the fin type, having the distance between the fins of 4 mm or more; evaporator of the plate freezer type or the contact freezer type		
8418.61.90	- - - Other	5%	B3
	- - Other:		
8418.69.10	- - - Beverage coolers	5%	B5
8418.69.20	- - - Water chillers having refrigerating capacities of 100 tons and above or exceeding 21.10 kW	5%	B5
8418.69.30	- - - Other water coolers	5%	B5
8418.69.40	- - - Heat pumps of a kind normally not for domestic use	5%	B5
8418.69.50	- - - Scale ice-maker units	5%	B5
8418.69.90	- - - Other	5%	B3
	- Parts:		
	- - Furniture designed to receive refrigerating or freezing equipment:		
8418.91.10	- - - For goods of subheading 8418.10, 8418.21.00, 8418.22.00, 8418.29.00, 8418.30 or 8418.40	5%	B3
8418.91.90	- - - Other	5%	B3
	- - Other:		
8418.99.10	- - - Evaporators and condensers	5%	B3
8418.99.20	- - - Cabinets and doors, welded or painted	5%	B5
8418.99.30	- - - Parts of water chillers with a refrigerating capacity exceeding 21.10 kW; parts of evaporators of the fin type having the distance between the fins of 4 mm or more	5%	B3
8418.99.40	- - - Aluminium rollbonds for subheadings 8418.10.10, 8418.21, 8418.22 and 8418.29	5%	B5
8418.99.90	- - - Other	5%	B3
	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, vapourising, 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:		
	- - Instantaneous gas water heaters:		
	- - - For domestic use:		
8419.11.11	- - - - Of copper		A
8419.11.19	- - - - Other		A
8419.11.90	- - - Other		A
	- - Other:		
	- - - For domestic use:		
8419.19.11	- - - - Of copper		A
8419.19.19	- - - - Other		A
8419.19.90	- - - Other		A
8419.20.00	- Medical, surgical or laboratory sterilisers		A
	- Dryers:		
	- - For agricultural products:		
	- - - Electrically operated:		
8419.31.11	- - - - Evaporators	20%	B5
8419.31.19	- - - - Other	20%	B5
	- - - Not electrically operated:		
8419.31.21	- - - - Evaporators		A
8419.31.29	- - - - Other		A
	- - For wood, paper pulp, paper or paperboard:		
	- - - Electrically operated:		

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8419.32.11	--- Evaporators	20%	B5
8419.32.19	--- Other	20%	B5
	--- Not electrically operated:		
8419.32.21	--- Evaporators		A
8419.32.29	--- Other		A
	--- Other:		
	--- Electrically operated:		
8419.39.11	--- Machinery for the treatment of materials by a process involving heating, for the manufacture of Printed Circuit Board (PCB) / Printed Wiring Board (PWB) or Printed Circuit Assembly (PCA) [ITA/2 (AS2)]	20%	B5
8419.39.19	--- Other	20%	B3
8419.39.20	--- Not electrically operated		A
	--- Distilling or rectifying plant:		
8419.40.10	--- Electrically operated	20%	B5
8419.40.20	--- Not electrically operated		A
	--- Heat exchange units:		
8419.50.10	--- Cooling towers	20%	B5
8419.50.20	--- Condensers for air conditioners for motor vehicles	20%	B5
8419.50.30	--- Other condensers for air conditioners	20%	B3
8419.50.40	--- Other, electrically operated	20%	B5
8419.50.90	--- Other, not electrically operated		A
	--- Machinery for liquefying air or other gases:		
8419.60.10	--- Electrically operated	20%	B3
8419.60.20	--- Not electrically operated		A
	--- Other machinery, plant and equipment:		
	--- For making hot drinks or for cooking or heating food:		
	--- Electrically operated:		
8419.81.11	--- Cooking ranges	20%	B5
8419.81.19	--- Other	20%	B5
	--- Not electrically operated:		
8419.81.21	--- Cooking ranges		A
8419.81.29	--- Other		A
	--- Other:		
	--- Electrically operated:		
8419.89.11	--- Evaporators for air-conditioning machines for motor vehicles	20%	B5
8419.89.12	--- Chemical vapour deposition apparatus for semiconductor production [ITA1/B-114]; apparatus for rapid heating of semiconductor wafers [ITA1/B-162]	20%	B5
8419.89.13	--- Machinery for the treatment of material by a process involving heating, for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	20%	B5
8419.89.14	--- Chemical vapour deposition apparatus for flat panel display production [ITA/2 (AS2)]	20%	B5
8419.89.19	--- Other	20%	B5
8419.89.20	--- Not electrically operated		A
	--- Parts:		
	--- Of electrically operated articles:		
8419.90.11	--- Parts of chemical vapour deposition apparatus for semiconductor production [ITA1/B-115]; parts of apparatus for rapid heating of semiconductor wafers [ITA1/B-164]	20%	B5
8419.90.12	--- Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	20%	B5
8419.90.13	--- Parts of chemical vapour deposition apparatus for flat panel display production [ITA/2 (AS2)]	20%	B5
8419.90.14	--- Casings for cooling towers of subheading 8419.50.10	20%	B5
8419.90.15	--- of machinery and plant, of a kind use for non-domestic purpose	20%	B5
8419.90.19	--- Other	20%	B5

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	- - Of non-electrically operated articles:			
8419.90.21	- - - Casings for cooling towers of subheading 8419.50.10			A
8419.90.22	- - - For goods of subheadings 8419.11.11 and 8419.19.11			A
8419.90.23	- - - For goods of subheadings 8419.11.19 and 8419.19.19			A
8419.90.24	- - - Of machinery and plant, of a kind use for non-domestic purpose			A
8419.90.29	- - - Other			A
	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor			
	- Calendering or other rolling machines:			
8420.10.10	- - Apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substances or their components [ITA/2 (AS2)]			A
8420.10.20	- - For ironing machines and wringers suitable for domestic use			A
8420.10.30	- - Machines for sheeting rubber			A
8420.10.90	- - Other			A
	- Parts:			
	- - Cylinders:			
8420.91.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]			A
8420.91.20	- - - Ironing machines or wringers suitable for domestic use			A
8420.91.90	- - - Other			A
	- Other:			
8420.99.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]			A
8420.99.20	- - - For ironing machines or wringers suitable for domestic use			A
8420.99.90	- - - Other			A
	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
	- Centrifuges, including centrifugal dryers:			
8421.11.00	- - Cream separators	5%		B3
	- - Clothes-dryers:			
8421.12.10	- - - Of capacity not exceeding 30 ℓ	5%		B3
8421.12.20	- - - Of capacity exceeding 30 ℓ	5%		B3
	- - Other:			
8421.19.10	- - - For sugar manufacture	5%		B3
8421.19.20	- - - Spin dryers for semiconductor wafer processing [ITA1/A-116]	5%		B3
8421.19.90	- - - Other	5%		B3
	- <i>Filtering or purifying machinery and apparatus for liquids:</i>			
	- - <i>For filtering or purifying water:</i>			
	- - - <i>Electrically operated, of a capacity not exceeding 500 ℓ /hour:</i>			
8421.21.11	- - - - Filtering machinery and apparatus for domestic use	20%		B3
8421.21.12	- - - - Other filtering machinery and apparatus	20%		B3
8421.21.19	- - - - Other	20%		B3
	- - - <i>Electrically operated, of a capacity exceeding 500 ℓ / hour:</i>			
8421.21.21	- - - - Filtering machinery and apparatus for domestic use	20%		B3
8421.21.22	- - - - Other filtering machinery and apparatus	20%		B3
8421.21.29	- - - - Other	20%		B3
	- - - <i>Not electrically operated:</i>			
8421.21.31	- - - - Filtering machinery and apparatus for domestic use			A
8421.21.32	- - - - Other filtering machinery and apparatus			A
8421.21.39	- - - - Other			A
	- - <i>For filtering or purifying beverages other than water:</i>			
	- - - <i>Electrically operated, of a capacity not exceeding 500 ℓ /hour:</i>			
8421.22.11	- - - - Filtering machinery and apparatus for domestic use	20%		B3
8421.22.12	- - - - Other filtering machinery and apparatus	20%		B3

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8421.22.19	--- Other	20%	B3
	--- <i>Electrically operated, of a capacity exceeding 500 l / hour:</i>		
8421.22.21	--- Filtering machinery and apparatus for domestic use	20%	B3
8421.22.22	--- Other filtering machinery and apparatus	20%	B3
8421.22.29	--- Other	20%	B3
	--- Not electrically operated:		
8421.22.31	--- Filtering machinery and apparatus		A
8421.22.32	--- Other filtering machinery and apparatus		A
8421.22.39	--- Other		A
	- <i>Oil or petrol-filters for internal combustion engines:</i>		
	- <i>For earth moving machinery:</i>		
8421.23.11	--- Oil filters	15%	B3
8421.23.19	--- Other	15%	B5
	- <i>For motor vehicles of chapter 87:</i>		
8421.23.21	--- Oil filters	20%	B3
8421.23.29	--- Other	20%	B3
	--- <i>Other:</i>		
8421.23.91	--- Oil filters		A
8421.23.99	--- Other		A
	- <i>Other:</i>		
8421.29.10	--- For medical or laboratory use	20%	B3
	--- <i>Other, electrically operated:</i>		
8421.29.21	--- For sugar manufacture	20%	B3
8421.29.22	--- For use in oil drilling operation	20%	B3
8421.29.23	--- Other petrol filters	20%	B3
8421.29.24	--- Other oil filters	20%	B3
8421.29.25	--- Other filtering machinery and apparatus	20%	B3
8421.29.29	--- Other	20%	B3
8421.29.90	--- Other, not electrically operated		A
	- <i>Filtering or purifying machinery and apparatus for gases:</i>		
	- <i>Intake air filters for internal combustion engines:</i>		
8421.31.10	--- For earth moving machinery	15%	B3
8421.31.20	--- For motor vehicles of Chapter 87	20%	B3
8421.31.90	--- Other		A
	- <i>Other:</i>		
	--- <i>Electrically operated:</i>		
8421.39.11	--- Laminar flow units	20%	B3
8421.39.12	--- Other air purifiers	20%	B3
8421.39.13	--- Other filtering machinery and apparatus	20%	B3
8421.39.19	--- Other	20%	B3
	--- <i>Not electrically operated:</i>		
8421.39.21	--- Filtering machinery and apparatus		A
8421.39.29	--- Other		A
	- <i>Parts:</i>		
	- <i>Of centrifuges, including centrifugal dryers:</i>		
8421.91.10	--- Of goods of subheading 8421.12	20%	B3
8421.91.20	--- Of goods of subheading 8421.19.10	20%	B3
8421.91.30	--- Of goods of subheading 8421.19.20	20%	B3
8421.91.90	--- Of goods of subheadings 8421.11.00 and 8421.19.90	20%	B3
	- <i>Other:</i>		
8421.99.10	--- Elements for oil or petrol filters for earth-moving machinery		A
	--- <i>Elements for oil or petrol filters for motor vehicles:</i>		
8421.99.21	--- Filtering elements of filters of subheadings 8421.23		A
8421.99.29	--- Other		A

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	- - - Other:			
8421.99.91	- - - Of goods of subheading 8421.29.21			A
8421.99.92	- - - Of goods of subheadings 8421.21.11, 8421.21.21 and 8421.21.31			A
8421.99.93	- - - Of goods of subheading 8421.31			A
8421.99.94	- - - Of goods of subheadings 8421.23.11 and 8421.23.91			A
8421.99.95	- - - Of goods of subheadings 8421.23.19 and 8421.23.99			A
8421.99.96	- - - Of goods of subheadings 8421.29.24, 8421.39.19 and 8421.39.29			A
8421.99.99	- - - Other			A
	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:			
	- - Of the household type:			
8422.11.10	- - Electrically operated	5%		B3
8422.11.20	- - Not electrically operated			A
8422.19.00	- - Other	5%		B5
8422.20.00	- Machinery for cleaning or drying bottles or other containers	20%		B5
8422.30.00	- 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	20%		B3
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	20%		B3
	- Parts:			
8422.90.10	- - Of goods of subheading 8422.11.10	20%		B5
8422.90.20	- - Of goods of subheading 8422.11.20			A
8422.90.90	- - Other	20%		B5
	Weighing machinery (excluding balances of a sensitivity of 5cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
	- Personal weighing machines, including baby scales; household scales:			
8423.10.10	- - Electrically operated	20%		B5
8423.10.20	- - Not electrically operated			A
	- Scales for continuous weighing of goods on conveyors:			
8423.20.10	- - Electrically operated	20%		B5
8423.20.20	- - Not electrically operated			A
	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:			
8423.30.10	- - Electrically operated	20%		B5
8423.30.20	- - Not electrically operated			A
	- Other weighing machinery:			
	- - Having a maximum weighing capacity not exceeding 30 kg:			
8423.81.10	- - - Electrically operated	20%		B5
8423.81.20	- - - Not electrically operated			A
	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:			
	- - - Electrically operated:			
	- - - - Weighbridges and other weighing platforms:			
8423.82.11	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	20%		B5
8423.82.12	- - - - Having a maximum weighing capacity exceeding 1,000 kg	20%		B5
	- - - - Other:			
8423.82.21	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	20%		B5
8423.82.22	- - - - Having a maximum weighing capacity exceeding 1,000 kg	20%		B5
	- - - Not electrically operated:			
	- - - - Weighbridges and other weighing platforms:			

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8423.82.31	----- Having a maximum weighing capacity not exceeding 1,000 kg		A
8423.82.32	----- Having a maximum weighing capacity exceeding 1,000 kg		A
	----- <i>Other:</i>		
8423.82.41	----- Having a maximum weighing capacity not exceeding 1,000 kg		A
8423.82.42	----- Having a maximum weighing capacity exceeding 1,000 kg		A
	----- <i>Other:</i>		
	----- <i>Electrically operated:</i>		
8423.89.11	----- Weighbridges and other weighing platforms	20%	B3
8423.89.19	----- Other	20%	B5
	----- <i>Not electrically operated:</i>		
8423.89.21	----- Weighbridges and other weighing platforms		A
8423.89.29	----- Other		A
	----- <i>Weighing machine weights of all kinds; parts of weighing machinery:</i>		
	----- <i>Electrically operated:</i>		
8423.90.11	----- Weighing machine weights	20%	B3
8423.90.19	----- Parts of weighing machinery	20%	B5
	----- <i>Not electrically operated:</i>		
8423.90.21	----- Weighing machine weights		A
8423.90.29	----- Parts of weighing machinery		A
	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.		
	----- <i>Fire extinguishers, whether or not charged:</i>		
8424.10.10	----- Suitable for aircraft use		A
8424.10.90	----- Other		A
	----- <i>Spray guns and similar appliances:</i>		
	----- <i>Electrically operated:</i>		
8424.20.11	----- Agricultural or horticultural	20%	B5
8424.20.19	----- Other	20%	B5
	----- <i>Not electrically operated:</i>		
8424.20.21	----- Agricultural or horticultural		A
8424.20.29	----- Other		A
	----- <i>Steam or sand blasting machines and similar jet projecting machines:</i>		
8424.30.10	----- Steam or sand blasting machines, electrically operated	20%	B5
8424.30.20	----- Other electrically operated machines	20%	B5
8424.30.90	----- Other		A
	----- <i>Other appliances:</i>		
	----- <i>Agricultural or horticultural:</i>		
8424.81.10	----- Drip irrigation systems	20%	B5
	----- <i>Other, electrically operated:</i>		
8424.81.21	----- Spraying machine for pesticides	20%	B5
8424.81.29	----- Other	20%	B5
	----- <i>Other, not electrically operated:</i>		
8424.81.31	----- Hand operated insecticide sprayers		A
8424.81.32	----- Other spraying machine for pesticides		A
8424.81.39	----- Other		A
	----- <i>Other:</i>		
8424.89.10	----- Hand operated household sprayers of capacity not exceeding 3 l	20%	B5
	----- <i>Spray heads with dip tubes:</i>		
8424.89.21	----- For hand operated household sprayers of a capacity not exceeding 3 l	20%	B5
8424.89.29	----- For hand operated household sprayers of a capacity exceeding 3 l	20%	B5
8424.89.30	----- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process [ITA1/A-119]; spraying appliances for etching, stripping or	20%	B5

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	cleaning semiconductor wafers [ITA1/A-119]; parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel display [ITA1/B-142, B-168]		
8424.89.40	- - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on PCB/PWB substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to PCB/PWBs or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS2)]	20%	B5
8424.89.50	- - - Other, electrically operated	20%	B5
8424.89.90	- - - Other, not electrically operated		A
	- <i>Parts:</i>		
	- - <i>Of fire extinguisher:</i>		
8424.90.11	- - - Electrically operated	20%	B5
8424.90.19	- - - Other		A
	- - <i>Of spray guns and similar appliances:</i>		
	- - - <i>Electrically operated:</i>		
8424.90.21	- - - - Of goods of subheading 8424.20.11	20%	B3
8424.90.22	- - - - Of spraying machine for pesticides	20%	B3
8424.90.23	- - - - Other	20%	B3
	- - - <i>Not electrically operated:</i>		
8424.90.24	- - - - Of goods of subheading 8424.20.21		A
8424.90.25	- - - - Of spraying machine for pesticides		A
8424.90.26	- - - - Of hand operated insecticide sprayers		A
8424.90.29	- - - - Other		A
	- - <i>Of steam or sand blasting machines and similar jet projecting machines:</i>		
8424.90.31	- - - Electrically operated	20%	B5
8424.90.39	- - - Other		A
	- - <i>Of other appliances:</i>		
8424.90.91	- - - Of goods of subheading 8424.81.10	20%	B5
8424.90.92	- - - Of goods of subheading 8424.81.21 and 8424.81.29	20%	B5
8424.90.93	- - - Of goods of subheading 8424.81.31		A
8424.90.94	- - - Of goods of subheading 8424.81.32		A
8424.90.95	- - - Of goods of subheading 8424.81.39		A
8424.90.96	- - - Of goods of subheading 8424.89.30		A
8424.90.97	- - - Of goods of subheading 8424.89.40	20%	B5
8424.90.99	- - - Other		A
	Pulley tackle and hoists, other than skip hoists; winches and capstans; jacks.		
	- <i>Pulley tackle and hoists, other than skip hoists or hoists of a kind used for raising vehicles:</i>		
8425.11.00	- - Powered by electric motor	20%	B3
8425.19.00	- - Other		A
8425.20.00	- - Pit-head winding gear; winches specially designed for use underground		A
	- <i>Other winches; capstans:</i>		
8425.31.00	- - Powered by electric motor	20%	B3
8425.39.00	- - Other		A
	- <i>Jacks; hoists of a kind used for raising vehicles:</i>		
8425.41.00	- - Built-in jacking systems of a type used in garages	20%	B3
	- - <i>Other jacks and hoists, hydraulic:</i>		
8425.42.10	- - - Jacks used in tipping mechanisms for lorries	20%	B3
8425.42.90	- - - Other		A
	- - <i>Other:</i>		
8425.49.10	- - - Electrically operated	20%	B3

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8425.49.20	- - Not electrically operated Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. <i>- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:</i>	A
8426.11.00	- - Overhead travelling cranes on fixed support	A
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	A
8426.19.00	- - Other	A
8426.20.00	- Tower cranes	A
8426.30.00	- Portal or pedestal jib cranes <i>- Other machinery, self-propelled:</i>	A
8426.41.00	- - On tyres <i>- - Other:</i>	A
8426.49.10	- - - Ship's derricks	A
8426.49.90	- - - Other <i>- Other machinery:</i>	A
8426.91.00	- - Designed for mounting on road vehicles <i>- - Other:</i>	A
8426.99.10	- - - Ship's derricks	A
8426.99.90	- - - Other	A
	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
8427.10.00	- Self-propelled trucks powered by an electric motor	A
8427.20.00	- Other self-propelled trucks	A
8427.90.00	- Other trucks	A
	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). <i>- Lifts and skip hoists:</i>	
8428.10.10	- - Passenger lifts	A
8428.10.20	- - Other lifts	A
8428.10.90	- - Skip hoists <i>- Pneumatic elevators and conveyors:</i>	A
8428.20.10	- - For agricultural use	A
8428.20.20	- - - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	A
8428.20.30	- - For civil aircraft use	A
8428.20.90	- - Other <i>- Other continuous-action elevators and conveyors, for goods or materials:</i>	A
8428.31.00	- - Specially designed for underground use <i>- - Other, bucket type:</i>	A
8428.32.10	- - - Agricultural type	A
8428.32.90	- - - Other <i>- - Other, belt type:</i>	A
8428.33.10	- - - Agricultural type	A
8428.33.20	- - - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	A
8428.33.90	- - - Other <i>- - Other:</i>	A
8428.39.10	- - - Agricultural type	A
8428.39.20	- - - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	A
8428.39.30	- - - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]	A
8428.39.90	- - - Other	A
8428.40.00	- Escalators and moving walkways	A
8428.50.00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers	A

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	and similar railway wagon handling equipment		
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars - <i>Other machinery:</i>		A
8428.90.10	- - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]		A
8428.90.20	- - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]		A
8428.90.90	- - Other Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. - <i>Bulldozers and angledozers:</i> - - <i>Track laying:</i>		A
8429.11.10	- - - Bulldozers	15%	B10
8429.11.90	- - - Other - - <i>Other:</i>	15%	B10
8429.19.10	- - - Bulldozers	15%	B10
8429.19.90	- - - Other	15%	B10
8429.20.00	- Graders and levellers	15%	B3
8429.30.00	- Scrapers - <i>Tamping machines and road rollers:</i>	15%	B10
8429.40.10	- - Road rollers, of vibrating gross weight not exceeding 20 tons	15%	B3
8429.40.20	- - Road rollers, of vibrating gross weight exceeding 20 tons	15%	B10
8429.40.30	- - Tamping machines - <i>Mechanical shovels, excavators and shovel loaders:</i>	15%	B10
8429.51.00	- Front-end shovel loaders - <i>Machinery with a 360° revolving superstructure:</i>	15%	B3
8429.52.10	- - - Mechanical shovels and excavators	15%	B3
8429.52.90	- - - Other - - <i>Other:</i>	15%	B3
8429.59.10	- - - Mechanical shovels and excavators	15%	B3
8429.59.90	- - - Other 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. - <i>Pile-drivers and pile-extractors:</i>	15%	B3
8430.10.10	- - Pile-drivers	15%	B3
8430.10.90	- - Other - <i>Snow-ploughs and snow-blowers:</i>	15%	B3
8430.20.10	- - Snow-ploughs, not self-propelled		A
8430.20.90	- - Other - <i>Coal or rock cutters and tunnelling machinery:</i>		A
8430.31.00	- - Self-propelled	15%	B10
8430.39.00	- - Other - <i>Other boring or sinking machinery:</i>	15%	B10
8430.41.00	- - Self-propelled - - <i>Other:</i>	15%	B10
8430.49.10	- - - Wellhead platforms and integrated production modules for use in drilling operations		A
8430.49.90	- - - Other	15%	B10
8430.50.00	- Other machinery, self-propelled - <i>Other machinery, not self-propelled:</i>	15%	B10
8430.61.00	- - Tamping or compacting machinery	15%	B10
8430.69.00	- - Other Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	15%	B10

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	- <i>Of machinery of heading 84.25:</i>			
	- - <i>Of electrically operated machines:</i>			
8431.10.11	- - - Of portable jack for cars	20%		B5
8431.10.12	- - - Of goods of subheading 8425.20 or 8425.42	20%		B5
8431.10.13	- - - Of goods of subheading 8425.19, 8425.39 or 8425.49	20%		B5
8431.10.19	- - - Other	20%		B3
	- - <i>Of non-electrically operated machines:</i>			
8431.10.21	- - - Of portable jack for cars			A
8431.10.22	- - - Of goods of subheading 8425.11, 8425.20, 8425.31, 8425.41 or 8425.42			A
8431.10.23	- - - Of goods of subheading 8425.19, 8425.39 or 8425.49			A
8431.10.29	- - - Other			A
8431.20.00	- Of machinery of heading 84.27			A
	- <i>Of machinery of heading 84.28:</i>			
	- - <i>Of lifts, skip hoists or escalators:</i>			
8431.31.10	- - - Of goods of subheading 8428.10.20 or 8428.10.90			A
8431.31.20	- - - Of goods of subheading 8428.10.10 or escalators of subheading 8428.40.00			A
	- - <i>Other:</i>			
8431.39.10	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10 (agricultural type)			A
8431.39.20	- - - Of goods of subheading 8428.50 or 8428.90			A
8431.39.30	- - - Of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-154]			A
8431.39.40	- - - Of automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)]			A
8431.39.50	- - - Of other lifting, handling or loading machinery, telphers or conveyors			A
8431.39.90	- - - Other			A
	- <i>Of machinery of heading 84.26, 84.29 or 84.30:</i>			
8431.41.00	- - Buckets, shovels, grabs and grips	15%		B3
	- - <i>Bulldozer or angledozer blades:</i>			
8431.42.10	- - - Cutting edges and end bits	15%		B3
8431.42.90	- - - Other	15%		B3
	- - <i>Parts of boring or sinking machinery of subheading 8430.41 or 8430.49:</i>			
8431.43.10	- - - Of wellhead platforms or integrated production modules	15%		B10
8431.43.90	- - - Other	15%		B3
	- - <i>Other:</i>			
8431.49.10	- - - Parts of machinery of heading 84.26			A
8431.49.20	- - - Cutting edges or end bits for scrapers, graders or levellers	15%		B3
8431.49.30	- - - Of road rollers	15%		B3
8431.49.90	- - - Other	15%		B3
	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10.00	- Ploughs			A
	- <i>Harrows, scarifiers, cultivators, weeders and hoes:</i>			
8432.21.00	- - Disc harrows			A
8432.29.00	- - Other			A
8432.30.00	- Seeders, planters and transplanters			A
8432.40.00	- Manure spreaders and fertiliser distributors			A
	- <i>Other machinery:</i>			
8432.80.10	- - Agricultural or horticultural type			A
8432.80.90	- - Other			A
	- <i>Parts:</i>			
8432.90.10	- - Of machinery of subheading 8432.80.90			A
8432.90.20	- - Of lawn or sports-ground rollers			A

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8432.90.30	- - Of fertilizer distributors		A
8432.90.90	- - Other		A
	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:		
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane		A
	- - <i>Other:</i>		
8433.19.10	- - - Manually operated		A
8433.19.90	- - - Other		A
8433.20.00	- Other mowers, including cutter bars for tractor mounting		A
8433.30.00	- Other haymaking machinery		A
8433.40.00	- Straw or fodder balers, including pick-up balers		A
	- <i>Other harvesting machinery; threshing machinery:</i>		
8433.51.00	- - Combine harvester-threshers		A
8433.52.00	- - Other threshing machinery		A
8433.53.00	- - Root or tuber harvesting machines		A
8433.59.00	- - Other		A
	- <i>Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:</i>		
8433.60.10	- - Electrically operated	20%	B5
8433.60.20	- - Not electrically operated		A
	- <i>Parts:</i>		
	- - <i>Of electrically operated machines:</i>		
8433.90.11	- - - Of mowers	20%	B5
8433.90.12	- - - Of goods of subheading 8433.11 or 8433.19.90	20%	B5
8433.90.19	- - - Other	20%	B5
	- - <i>Of non-electrically operated machines:</i>		
8433.90.21	- - - Of mowers		A
8433.90.22	- - - Of goods of subheading 8433.11 or 8433.19.90		A
8433.90.29	- - - Other		A
	Milking machines and dairy machinery.		
	- <i>Milking machines:</i>		
8434.10.10	- - Electrically operated	20%	B5
8434.10.20	- - Not electrically operated		A
	- Dairy machinery:		
	- - <i>Electrically operated:</i>		
8434.20.11	- - - Homogenisers	20%	B5
8434.20.19	- - - Other	20%	B5
	- - <i>Not electrically operated:</i>		
8434.20.21	- - - Homogenisers		A
8434.20.29	- - - Other		A
	- <i>Parts:</i>		
	- - <i>Of electrically operated machines:</i>		
8434.90.11	- - - Of milking machines	20%	B5
8434.90.19	- - - Other	20%	B5
	- - <i>Of non-electrically operated machines:</i>		
8434.90.21	- - - Of milking machines		A
8434.90.29	- - - Other		A
	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
	- <i>Machinery:</i>		
8435.10.10	- - Electrically operated	20%	B5
8435.10.20	- - Not electrically operated		A
	- <i>Parts:</i>		

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8435.90.10	- - Of electrically operated machines	20%	B5
8435.90.20	- - Of non-electrically operated machines		A
	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
	- <i>Machinery for preparing animal feeding stuffs:</i>		
8436.10.10	- - Electrically operated	20%	B5
8436.10.20	- - Not electrically operated		A
	- <i>Poultry-keeping machinery; poultry incubators and brooders:</i>		
	- - <i>Poultry incubators and brooders:</i>		
8436.21.10	- - - Electrically operated	20%	B5
8436.21.20	- - - Not electrically operated		A
	- - <i>Other:</i>		
8436.29.10	- - - Electrically operated	20%	B5
8436.29.20	- - - Not electrically operated		A
	- <i>Other machinery:</i>		
	- - <i>Electrically operated:</i>		
8436.80.11	- - - Agricultural or horticultural type	20%	B5
8436.80.19	- - - Other	20%	B3
	- - <i>Not electrically operated:</i>		
8436.80.21	- - - Agricultural or horticultural type		A
8436.80.29	- - - Other		A
	- <i>Parts:</i>		
	- - <i>Of poultry-keeping machinery or poultry incubators and brooders:</i>		
8436.91.10	- - - Of electrically operated machines and equipment	20%	B5
8436.91.20	- - - Of non-electrically operated machines and equipment		A
	- - <i>Other:</i>		
	- - - Of electrically operated machines and equipment:		
8436.99.11	- - - - Agricultural or horticultural type	20%	B5
8436.99.19	- - - - Other	20%	B3
	- - - <i>Of non-electrically operated machines and equipment:</i>		
8436.99.21	- - - - Agricultural or horticultural type		A
8436.99.29	- - - - Other		A
	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.		
	- <i>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:</i>		
8437.10.10	- - For bread grains, winnowing and similar cleaning machines, electrically operated	20%	B5
8437.10.20	- - For bread grains, winnowing and similar cleaning machines, not electrically operated		A
8437.10.30	- - Other, electrically operated	20%	B5
8437.10.40	- - Other, not electrically operated		A
	- <i>Other machinery:</i>		
8437.80.10	- - Rice hullers and cone type rice mills, electrically operated	20%	B5
8437.80.20	- - Rice hullers and cone type rice mills, not electrically operated		A
8437.80.30	- - Industrial type coffee and corn mills, electrically operated	20%	B5
8437.80.40	- - Industrial type coffee and corn mills, not electrically operated		A
	- - <i>Other, electrically operated:</i>		
8437.80.51	- - - Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	20%	B5
8437.80.59	- - - Other	20%	B5
	- - <i>Other, not electrically operated:</i>		
8437.80.61	- - - Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines		A
8437.80.69	- - - Other		A

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	- <i>Parts:</i>			
	- - <i>Of electrically operated machines:</i>			
8437.90.11	- - - Of machines of subheading 8437.10	20%		B5
8437.90.19	- - - Other	20%		B5
	- - <i>Of not electrically operated machines:</i>			
8437.90.21	- - - Of machines of subheading 8437.10			A
8437.90.29	- - - Other			A
	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.			
	- <i>Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:</i>			
	- - <i>Electrically operated:</i>			
8438.10.11	- - - Bakery machinery	20%		B5
8438.10.19	- - - Other	20%		B5
	- - <i>Not electrically operated:</i>			
	- - - <i>Bakery machinery:</i>			
8438.10.21	- - - - Manual or animal powered			A
8438.10.22	- - - - Other			A
	- - - <i>Other:</i>			
8438.10.23	- - - - Manual or animal powered			A
8438.10.29	- - - - Other			A
	- <i>Machinery for the manufacture of confectionery, cocoa or chocolate:</i>			
	- - <i>Electrically operated:</i>			
8438.20.11	- - - Machinery for the manufacture of confectionery	20%		B5
8438.20.19	- - - Other	20%		B5
	- - <i>Not electrically operated:</i>			
8438.20.21	- - - Machinery for the manufacture of confectionery			A
8438.20.29	- - - Other			A
	- <i>Machinery for sugar manufacture:</i>			
	- - <i>Electrically operated:</i>			
8438.30.11	- - - Having capacity not exceeding 100 tons of sugar cane/day	20%		B5
8438.30.12	- - - Having capacity exceeding 100 tons of sugar cane/day	20%		B5
	- - <i>Not electrically operated:</i>			
8438.30.21	- - - Having capacity not exceeding 100 tons of sugar cane/day			A
8438.30.22	- - - Having capacity exceeding 100 tons of sugar cane/day			A
	- <i>Brewery machinery:</i>			
	- - <i>Electrically operated:</i>			
8438.40.11	- - - Having maximum capacity not exceeding 5 million ℓ /year	20%		B5
8438.40.12	- - - Having maximum capacity exceeding 5 million ℓ /year	20%		B5
	- - <i>Not electrically operated:</i>			
8438.40.21	- - - Having maximum capacity not exceeding 5 million ℓ /year			A
8438.40.22	- - - Having maximum capacity exceeding 5 million ℓ /year			A
	- <i>Machinery for the preparation of meat or poultry:</i>			
	- - <i>Machinery for the preparation of meat:</i>			
8438.50.11	- - - Electrically operated	20%		B5
8438.50.12	- - - Not electrically operated			A
	- - <i>Machinery for the preparation of poultry:</i>			
8438.50.91	- - - Electrically operated	20%		B5
8438.50.92	- - - Not electrically operated			A
	- <i>Machinery for the preparation of fruits, nuts or vegetables:</i>			
8438.60.10	- - Electrically operated	20%		B5
8438.60.20	- - Not electrically operated			A
	- <i>Other machinery:</i>			

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	- - <i>Coffee pulpers:</i>			
8438.80.11	- - - Electrically operated	20%	B5	
8438.80.12	- - - Not electrically operated		A	
	- - <i>Other:</i>			
8438.80.91	- - - Electrically operated	20%	B5	
8438.80.92	- - - Not electrically operated		A	
	- <i>Parts:</i>			
	- - <i>Of electrically operated machines:</i>			
8438.90.11	- - - Of goods of subheading 8438.30.00 (manual or animal powered) or 8438.80.00 (coffee pulpers)	20%	B3	
8438.90.19	- - - Other	20%	B3	
	- - <i>Of non-electrically operated machines:</i>			
8438.90.21	- - - Of goods of subheading 8438.30.00 (manual or animal powered) or 8438.80.00 (coffee pulpers)		A	
8438.90.29	- - - Other		A	
	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	20%	B5	
8439.20.00	- Machinery for making paper or paperboard	20%	B5	
8439.30.00	- Machinery for finishing paper or paperboard	20%	B5	
	- <i>Parts:</i>			
	- - <i>Of machinery for making pulp of fibrous cellulosic material:</i>			
8439.91.10	- - - Of electrically operated machines	20%	B5	
8439.91.20	- - - Of non-electrically operated machines		A	
	- - <i>Other:</i>			
8439.99.10	- - - Of electrically operated machines	20%	B3	
8439.99.20	- - - Of non-electrically operated machines		A	
	Book-binding machinery, including book-sewing machines.			
	- Machinery:			
	- - <i>Electrically operated:</i>			
8440.10.11	- - - Book binding machinery	20%	B5	
8440.10.19	- - - Other	20%	B5	
	- - <i>Not electrically operated:</i>			
8440.10.21	- - - Book binding machinery		A	
8440.10.29	- - - Other		A	
	- <i>Parts:</i>			
8440.90.10	- - Of electrically operated machines	20%	B5	
8440.90.20	- - Of non-electrically operated machines		A	
	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
	- <i>Cutting machines:</i>			
	- - <i>Electrically operated:</i>			
8441.10.11	- - - Paper or paperboard cutting machines	20%	B5	
8441.10.19	- - - Other	20%	B3	
	- - <i>Not electrically operated:</i>			
8441.10.21	- - - Paper or paperboard cutting machines		A	
8441.10.29	- - - Other		A	
	- <i>Machines for making bags, sacks or envelopes:</i>			
8441.20.10	- - Electrically operated	20%	B5	
8441.20.20	- - Not electrically operated		A	
	- <i>Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:</i>			
8441.30.10	- - Electrically operated	20%	B5	
8441.30.20	- - Not electrically operated		A	
	- <i>Machines for moulding articles in paper pulp, paper or paperboard:</i>			
8441.40.10	- - Electrically operated	20%	B5	

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8441.40.20	- - Not electrically operated		A
	- <i>Other machinery:</i>		
8441.80.10	- - Electrically operated	20%	B5
8441.80.20	- - Not electrically operated		A
	- <i>Parts:</i>		
8441.90.10	- - Of electrically operated machines	20%	B5
8441.90.20	- - Of non-electrically operated machines		A
	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
	- <i>Phototype-setting and composing machines:</i>		
8442.10.10	- - Electrically operated	20%	B5
8442.10.20	- - Not electrically operated		A
	- <i>Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:</i>		
8442.20.10	- - Electrically operated	20%	B5
8442.20.20	- - Not electrically operated		A
	- <i>Other machinery, apparatus and equipment:</i>		
	- <i>Electrically operated:</i>		
8442.30.11	- - - Impressed flongs and matrices	20%	B5
8442.30.12	- - - Machinery for type founding machines	20%	B5
8442.30.19	- - - Other	20%	B3
	- <i>Not electrically operated:</i>		
8442.30.21	- - - Impressed flongs and matrices		A
8442.30.22	- - - Machinery for type founding machines		A
8442.30.29	- - - Other		A
	- <i>Parts of the foregoing machinery, apparatus or equipment:</i>		
8442.40.10	- - Of electrically operated machines, apparatus or equipment	20%	B5
	- - Of non-electrically operated machines, apparatus or equipment:		
8442.40.21	- - - Of type-founding or type-setting machinery		A
8442.40.29	- - - Other		A
	- <i>Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):</i>		
8442.50.10	- - Printing type of all kinds		A
8442.50.90	- - Other		A
	Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.		
	- <i>Offset printing machinery:</i>		
	- - Reel fed:		
8443.11.10	- - - Electrically operated	20%	B5
8443.11.20	- - - Not electrically operated		A
	- <i>Sheet fed, office type (sheet size not exceeding 22 x 36 cm):</i>		
8443.12.10	- - - Electrically operated	20%	B5
8443.12.20	- - - Not electrically operated		A
	- <i>Other:</i>		
8443.19.10	- - - Electrically operated	20%	B3
8443.19.20	- - - Not electrically operated		A
	- <i>Letterpress printing machinery, excluding flexographic printing:</i>		
	- - Reel fed:		
8443.21.10	- - - Electrically operated	20%	B5
8443.21.20	- - - Not electrically operated		A

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	- - <i>Other:</i>			
8443.29.10	- - Electrically operated	20%	B5	
8443.29.20	- - Not electrically operated		A	
	- <i>Flexographic printing machinery:</i>			
8443.30.10	- - Electrically operated	20%	B5	
8443.30.20	- - Not electrically operated		A	
	- <i>Gravure printing machinery:</i>			
8443.40.10	- - Electrically operated	20%	B5	
8443.40.20	- - Not electrically operated		A	
	- <i>Other printing machinery:</i>			
8443.51.00	- Ink-jet printing machines	20%	B5	
	- - <i>Other:</i>			
8443.59.10	- - Platen presses		A	
8443.59.20	- - Screen printing machinery for the manufacture of PCB/PWBs [ITA/2 (AS2)]		A	
8443.59.90	- - Other		A	
	- <i>Machines for uses ancillary to printing:</i>			
8443.60.10	- - Electrically operated	20%	B5	
8443.60.20	- - Not electrically operated		A	
	- <i>Parts:</i>			
8443.90.10	- Of screen printing machinery for the manufacture of PCB/PWBs [ITA/2 (AS2)]		A	
8443.90.20	- Other, for electrically operated machines		A	
8443.90.90	- Other	20%	B5	
	Machines for extruding, drawing, texturing or cutting man-made textile materials.			
	- <i>Electrically operated:</i>			
8444.00.11	- Machines for extruding	20%	B5	
8444.00.19	- Other	20%	B5	
	- <i>Not electrically operated:</i>			
8444.00.21	- Machines for extruding		A	
8444.00.29	- Other		A	
	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:			
	- - <i>Carding machines:</i>			
8445.11.10	- - Electrically operated	20%	B5	
8445.11.20	- - Not electrically operated		A	
	- - <i>Combing machines:</i>			
8445.12.10	- - Electrically operated	20%	B5	
8445.12.20	- - Not electrically operated		A	
	- - <i>Drawing or roving machines:</i>			
8445.13.10	- - Electrically operated	20%	B5	
8445.13.20	- - Not electrically operated		A	
	- - <i>Other:</i>			
8445.19.10	- - Electrically operated	20%	B5	
8445.19.20	- - Not electrically operated		A	
	- <i>Textile spinning machines:</i>			
8445.20.10	- Electrically operated	20%	B5	
8445.20.20	- Not electrically operated		A	
	- <i>Textile doubling or twisting machines:</i>			
8445.30.10	- Electrically operated	20%	B5	
8445.30.20	- Not electrically operated		A	
	- <i>Textile winding (including weft-winding) or reeling machines:</i>			

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8445.40.10	- - Electrically operated	20%	B5
8445.40.20	- - Not electrically operated		A
	- <i>Other:</i>		
	- - <i>Electrically operated:</i>		
8445.90.11	- - - Warping or warp sizing machines	20%	B5
8445.90.19	- - - Other	20%	B5
	- - <i>Not electrically operated:</i>		
8445.90.21	- - - Warping or warp sizing machines		A
8445.90.29	- - - Other		A
	Weaving machines (looms).		
	- <i>For weaving fabrics of a width not exceeding 30 cm:</i>		
8446.10.10	- - Electrically operated	20%	B5
8446.10.20	- - Not electrically operated		A
	- <i>For weaving fabrics of a width exceeding 30 cm, shuttle type:</i>		
8446.21.00	- - Power looms	20%	B5
8446.29.00	- - Other		A
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	20%	B5
	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.		
	- <i>Circular knitting machines:</i>		
	- - <i>With cylinder diameter not exceeding 165 mm:</i>		
8447.11.10	- - - Electrically operated	20%	B5
8447.11.20	- - - Not electrically operated		A
	- - <i>With cylinder diameter exceeding 165 mm:</i>		
8447.12.10	- - - Electrically operated	20%	B5
8447.12.20	- - - Not electrically operated		A
	- <i>Flat knitting machines; stitch-bonding machines:</i>		
	- - <i>Electrically operated:</i>		
8447.20.11	- - - Knitting machines	20%	B5
8447.20.19	- - - Other	20%	B3
	- - <i>Not electrically operated:</i>		
8447.20.21	- - - Knitting machines		A
8447.20.29	- - - Other		A
	- <i>Other:</i>		
8447.90.10	- - Electrically operated	20%	B3
8447.90.20	- - Not electrically operated		A
	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).		
	- <i>Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:</i>		
	- - <i>Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:</i>		
	- - - <i>Electrically operated:</i>		
8448.11.11	- - - - Dobbies and jacquards; card punching machines for jacquards	20%	B5
8448.11.19	- - - - Other	20%	B5
	- - - <i>Not electrically operated:</i>		
8448.11.21	- - - - Dobbies and jacquards; card punching machines for jacquards		A
8448.11.29	- - - - Other		A
	- - <i>Other:</i>		
8448.19.10	- - - Electrically operated	20%	B5
8448.19.20	- - - Not electrically operated		A

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8448.20.00	- Parts and accessories of machines of heading 84.44 or their auxiliary machinery - <i>Parts and accessories of machines of heading 84.45 or their auxiliary machinery</i>		A
8448.31.00	- - Card clothing		A
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing - - <i>Spindles, spindle flyers, spinning rings and ring travellers:</i>		A
8448.33.10	- - - Spindles		A
8448.33.90	- - - Other		A
8448.39.00	- - Other - <i>Parts and accessories of weaving machines (looms) or of their auxiliary machinery:</i>		A
8448.41.00	- - Shuttles		A
8448.42.00	- - Reeds for looms, healds and heald-frames - - <i>Other:</i>		A
	- - - <i>Parts of electrically operated machines:</i>		
8448.49.11	- - - - Warp beam stands and creels	20%	B5
8448.49.19	- - - - Other	20%	B5
	- - - <i>Parts of non-electrically operated machines:</i>		
8448.49.21	- - - - Warp beam stands and creels		A
8448.49.29	- - - - Other		A
	- <i>Parts and accessories of machines of heading 84.47 or their auxiliary machinery:</i>		
8448.51.00	- - Sinkers, needles and other articles used in forming stitches		A
8448.59.00	- - Other		A
	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. - <i>Electrically operated machinery:</i>		
8449.00.11	- - Machinery for the manufacture or finishing of felt in the piece or in shapes, including machinery for making felt hats	20%	B5
8449.00.19	- - Other	20%	B5
	- <i>Non-electrically operated machinery:</i>		
8449.00.21	- - Machinery for the manufacture or finishing of felt in the piece or in shapes, including machinery for making felt hats		A
8449.00.29	- - Other		A
	- <i>Other:</i>		
8449.00.91	- - Parts of machines of subheading 8449.00.11		A
8449.00.92	- - Parts of machines of subheading 8449.00.21		A
8449.00.99	- - Other		A
	Household or laundry-type washing machines, including machines which both wash and dry. - <i>Machines, each of a dry linen capacity not exceeding 10 kg:</i>		
	- - <i>Fully-automatic machines:</i>		
8450.11.10	- - - Each of a dry linen capacity not exceeding 6 kg	5%	B3
8450.11.20	- - - Each of a dry linen capacity exceeding 6 kg	5%	B5
	- - <i>Other machines, with built-in centrifugal drier:</i>		
8450.12.10	- - - Each of a dry linen capacity not exceeding 6 kg	5%	B5
8450.12.20	- - - Each of a dry linen capacity exceeding 6 kg	5%	B5
	- - <i>Other:</i>		
8450.19.10	- - - Each of a dry linen capacity not exceeding 6 kg	5%	B5
8450.19.20	- - - Each of a dry linen capacity exceeding 6 kg	5%	B3
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg - <i>Parts:</i>	5%	B3
8450.90.10	- - Of goods of subheading 8450.20	20%	B5
8450.90.20	- - Of goods of subheading 8450.11, 8450.12 or 8450.19	20%	B3
	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching,		

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	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.		
8451.10.00	- Dry-cleaning machines	20%	B5
	- <i>Drying machines:</i>		
8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	20%	B3
8451.29.00	- - Other	20%	B5
8451.30.00	- Ironing machines and presses (including fusing presses)	20%	B5
	- <i>Washing, bleaching or dyeing machines:</i>		
8451.40.10	- - Bleaching or dyeing machines	20%	B5
8451.40.20	- - Washing machines	20%	B5
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	20%	B5
	- <i>Other machinery:</i>		
	- - <i>For domestic use:</i>		
8451.80.11	- - - Dressing or finishing machines	20%	B5
8451.80.19	- - - Other	20%	B5
	- - <i>Other:</i>		
8451.80.91	- - - Dressing or finishing machines	20%	B5
8451.80.99	- - - Other	20%	B5
	- <i>Parts:</i>		
8451.90.10	- - Of machines, of a dry lines capacity not exceeding 10 kg	20%	B5
8451.90.90	- - Other	20%	B5
	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
8452.10.00	- Sewing machines of the household type	5%	B3
	- <i>Other sewing machines:</i>		
8452.21.00	- - Automatic units	5%	B5
8452.29.00	- - Other	5%	B5
8452.30.00	- Sewing machine needles	5%	B3
	- <i>Furniture, bases and covers for sewing machines and parts thereof:</i>		
8452.40.10	- - For the machinery of subheading 8452.10	5%	B5
8452.40.90	- - Other	5%	B3
	- <i>Other parts of sewing machines:</i>		
8452.90.10	- - Of machinery of subheading 8452.10	5%	B3
	- - <i>Other:</i>		
8452.90.91	- - - Head parts and accessories	5%	B3
8452.90.92	- - - Arms, beds, foot, and pedals	5%	B5
8452.90.93	- - - For stands, flywheels and beltguards	5%	B5
8452.90.94	- - - Other, used in the manufacture sewing machines	5%	B5
8452.90.99	- - - Other	5%	B3
	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.		
	- <i>Machinery for preparing, tanning or working hides, skins or leather:</i>		
	- - <i>Electrically operated:</i>		
8453.10.11	- - - Machinery for preparing or tanning	20%	B5
8453.10.19	- - - Other	20%	B5
	- - <i>Not electrically operated:</i>		
8453.10.21	- - - Machinery for preparing or tanning		A
8453.10.29	- - - Other		A
	- <i>Machinery for making or repairing footwear:</i>		
8453.20.10	- - Electrically operated	20%	B3
8453.20.20	- - Not electrically operated		A

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	- <i>Other machinery:</i>			
8453.80.10	- Electrically operated	20%	B5	
8453.80.20	- Not electrically operated		A	
8453.90.00	- Parts		A	
	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10.00	- Converters		A	
	- <i>Ingot moulds and ladles:</i>			
8454.20.10	- Ingot moulds		A	
8454.20.20	- Ladles		A	
8454.30.00	- Casting machines		A	
8454.90.00	- Parts		A	
	Metal-rolling mills and rolls therefor.			
8455.10.00	- Tube mills		A	
	- <i>Other rolling mills:</i>			
8455.21.00	- Hot or combination hot and cold		A	
8455.22.00	- Cold		A	
8455.30.00	- Rolls for rolling mills		A	
8455.90.00	- Other parts		A	
	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.			
	- <i>Operated by laser or other light or photon beam processes:</i>			
8456.10.10	- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers [ITA1/A-121]; lasercutters for cutting contacting tracks in semiconductor production by laser beam [ITA1/B-125]	20%	B5	
8456.10.90	- Other	20%	B5	
8456.20.00	- Operated by ultrasonic processes	20%	B5	
8456.30.00	- Operated by electro-discharge processes	20%	B5	
	- <i>Other:</i>			
8456.91.00	- For dry-etching patterns on semiconductor materials [ITA1/A-123]	20%	B5	
	- <i>Other:</i>			
8456.99.10	- Focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices [ITA1/A-124]; apparatus for stripping or cleaning semiconductor wafers [ITA1/A-122]	20%	B5	
8456.99.20	- Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of PCB/PWBs [ITA/2 (AS2)]	20%	B5	
8456.99.30	- Apparatus for dry etching patterns on flat panel display substrates [ITA/2 (AS2)]	20%	B5	
8456.99.40	- Wet processing equipment for the application by immersion of electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates [ITA/2 (AS2)]	20%	B5	
8456.99.90	- Other	20%	B5	
	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
8457.10.00	- Machining centres	20%	B5	
8457.20.00	- Unit construction machines (single station)	20%	B5	
8457.30.00	- Multi-station transfer machines	20%	B5	
	Lathes (including turning centres) for removing metal.			
	- <i>Horizontal lathes:</i>			
8458.11.00	- Numerically controlled	20%	B5	
	- <i>Other:</i>			
8458.19.10	- Having height of the centre not exceeding 300 mm	20%	B5	
8458.19.90	- Other	20%	B5	
	- <i>Other lathes:</i>			
8458.91.00	- Numerically controlled	20%	B5	

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	- - <i>Other:</i>			
8458.99.10	- - - Having height of the centre not exceeding 300 mm	20%	B5	
8458.99.90	- - - Other	20%	B5	
	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.			
	- <i>Way-type unit head machines:</i>			
8459.10.10	- - Electrically operated	20%	B5	
8459.10.20	- - Not electrically operated		A	
	- <i>Other drilling machines:</i>			
8459.21.00	- - Numerically controlled	20%	B5	
	- - <i>Other:</i>			
8459.29.10	- - - Electrically operated	20%	B3	
8459.29.20	- - - Not electrically operated		A	
	- <i>Other boring-milling machines:</i>			
8459.31.00	- - Numerically controlled	20%	B5	
	- - <i>Other:</i>			
8459.39.10	- - - Electrically operated	20%	B5	
8459.39.20	- - - Not electrically operated		A	
	- <i>Other boring machines:</i>			
8459.40.10	- - Electrically operated	20%	B5	
8459.40.20	- - Not electrically operated		A	
	- <i>Milling machines, knee-type:</i>			
8459.51.00	- - Numerically controlled	20%	B5	
	- - <i>Other:</i>			
8459.59.10	- - - Electrically operated	20%	B5	
8459.59.20	- - - Not electrically operated		A	
	- <i>Other milling machines:</i>			
8459.61.00	- - Numerically controlled	20%	B5	
	- - <i>Other:</i>			
8459.69.10	- - - Electrically operated	20%	B5	
8459.69.20	- - - Not electrically operated		A	
	- <i>Other threading or tapping machines:</i>			
8459.70.10	- - Electrically operated	20%	B5	
8459.70.20	- - Not electrically operated		A	
	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.			
	- <i>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:</i>			
8460.11.00	- - Numerically controlled	20%	B5	
	- - <i>Other:</i>			
8460.19.10	- - - Electrically operated	20%	B5	
8460.19.20	- - - Not electrically operated		A	
	- <i>Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:</i>			
8460.21.00	- - Numerically controlled	20%	B5	
	- - <i>Other:</i>			
8460.29.10	- - - Electrically operated	20%	B5	
8460.29.20	- - - Not electrically operated		A	
	- <i>Sharpening (tool or cutter grinding) machines:</i>			
	- - <i>Numerically controlled:</i>			
8460.31.10	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 Kw [ITA/2 (AS2)]	20%	B5	
8460.31.90	- - - Other	20%	B5	

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	- - Other:			
8460.39.10	- - - Electrically operated	20%	B5	
8460.39.20	- - - Not electrically operated		A	
	- Honing or lapping machines:			
8460.40.10	- - Electrically operated	20%	B5	
8460.40.20	- - Not electrically operated		A	
	- Other:			
8460.90.10	- - Electrically operated	20%	B5	
8460.90.20	- - Not electrically operated		A	
	Machine-tools for planning, 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.			
	- Shaping or slotting machines:			
8461.20.10	- - Electrically operated	20%	B5	
8461.20.20	- - Not electrically operated		A	
	- Broaching machines:			
8461.30.10	- - Electrically operated	20%	B5	
8461.30.20	- - Not electrically operated		A	
	- Gear cutting, gear grinding or gear finishing machines:			
8461.40.10	- - Electrically operated	20%	B5	
8461.40.20	- - Not electrically operated		A	
	- Sawing or cutting-off machines:			
8461.50.10	- - Electrically operated	20%	B3	
8461.50.20	- - Not electrically operated		A	
	- Other:			
	- - Electrically operated:			
8461.90.11	- - - Planing machines	20%	B5	
8461.90.19	- - - Other	20%	B5	
	- - Not electrically operated:			
8461.90.91	- - - Planing machines		A	
8461.90.99	- - - Other		A	
	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.			
	- Forging or die-stamping machines (including presses) and hammers:			
8462.10.10	- - Electrically operated	20%	B5	
8462.10.20	- - Not electrically operated		A	
	- Bending, folding, straightening or flattening machines (including presses):			
	- - Numerically controlled:			
8462.21.10	- - - Machines for bending, folding and straightening semiconductor leads [ITA1/B-146]	20%	B5	
8462.21.90	- - - Other	20%	B5	
	- - Other:			
	- - - Electrically operated:			
8462.29.11	- - - - Machines for bending, folding and straightening semiconductor leads [ITA1/B-146]	20%	B3	
8462.29.19	- - - - Other	20%	B5	
8462.29.20	- - - Not electrically operated		A	
	- Shearing machines (including presses), other than combined punching and shearing machines:			
8462.31.00	- - Numerically controlled	20%	B5	
	- - Other:			
8462.39.10	- - - Electrically operated	20%	B5	

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8462.39.20	- - Not electrically operated		A
	- Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41.00	- - Numerically controlled	20%	B5
	- - Other:		
8462.49.10	- - Electrically operated	20%	B5
8462.49.20	- - Not electrically operated		A
	- Other:		
8462.91.00	- - Hydraulic presses		A
	- - Other:		
8462.99.10	- - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	20%	B5
8462.99.20	- - machines for the manufacture Of boxes, cans and similar containers Of tin plate, not electrically operated		A
8462.99.30	- - Other presses for working metal or metal carbides, electrically operated	20%	B5
8462.99.40	- - Other presses for working metal or metal carbides, not electrically operated		A
8462.99.50	- - Other, electrically operated	20%	B5
8462.99.60	- - Other, not electrically operated		A
	Other machine-tools for working metal or cermets, without removing material.		
	- Draw-benches for bars, tubes, profiles, wire or the like:		
	- - Electrically operated:		
8463.10.11	- - Wire-drawing machines	20%	B5
8463.10.19	- - Other	20%	B5
8463.10.20	- - Not electrically operated		A
	- Thread rolling machines:		
8463.20.10	- - Electrically operated	20%	B5
8463.20.20	- - Not electrically operated		A
	- Machines for working wire:		
	- - Electrically operated:		
8463.30.11	- - Wire-drawing machines	20%	B3
8463.30.19	- - Other	20%	B3
8463.30.20	- - Not electrically operated		A
	- Other:		
	- - Electrically operated:		
8463.90.11	- - Riveting machines	20%	B5
8463.90.19	- - Other	20%	B3
	- - Not electrically operated:		
8463.90.21	- - Riveting machines		A
8463.90.29	- - Other		A
	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.		
	- Sawing machines:		
	- - Electrically operated:		
8464.10.11	- - For sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-126]	20%	B5
8464.10.12	- - Other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials	20%	B5
8464.10.19	- - Other	20%	B5
8464.10.90	- - Other		A
	- Grinding or polishing machines:		
	- - Electrically operated:		
8464.20.11	- - Grinding, polishing and lapping machines for processing of semiconductor wafers [ITA1/A-127]	20%	B5
8464.20.12	- - other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials	20%	B5

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8464.20.19	- - Other	20%	B5
8464.20.90	- - Other		A
	- Other:		
	- - Electrically operated:		
8464.90.11	- - - Dicing machines for scribing or scoring semiconductor wafers [ITA1/A-128]	20%	B5
8464.90.12	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA/B-142]	20%	B5
8464.90.13	- - - Other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials	20%	B5
8464.90.19	- - - Other	20%	B5
8464.90.90	- - Other		A
	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
	- Machines which can carry out different types of machining operations without tool change between such operations:		
8465.10.10	- - Electrically operated	20%	B5
8465.10.20	- - Not electrically operated		A
	- Other:		
	- - Sawing machines:		
8465.91.10	- - - For scoring PCB/PWBs or PCB/PWB substrates [ITA/2 (AS2)], electrically operated	20%	B5
8465.91.20	- - - Other, electrically operated	20%	B5
8465.91.90	- - - Other		A
	- - Planing, milling or moulding (by cutting) machines:		
8465.92.10	- - - For routing PCB/PWBs or PCB/PWB substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring PCB/PWBs or PCB/PWB substrates [ITA/2 (AS2)]	20%	B5
8465.92.20	- - - Other, electrically operated	20%	B3
8465.92.90	- - - Other		A
	- - Grinding, sanding or polishing machines:		
8465.93.10	- - - Electrically operated	20%	B5
8465.93.20	- - - Not electrically operated		A
	- - Bending or assembling machines:		
8465.94.10	- - - Electrically operated	20%	B5
8465.94.20	- - - Not electrically operated		A
	- - Drilling or morticing machines:		
8465.95.10	- - - Drilling machines for the manufacture of PCB/PWBs, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm [ITA/2 (AS2)]	20%	B5
8465.95.20	- - - Morticing machines, electrically operated	20%	B5
8465.95.30	- - - Other, electrically operated	20%	B5
8465.95.90	- - - Other		A
	- - Splitting, slicing or paring machines:		
8465.96.10	- - - Electrically operated	20%	B5
8465.96.20	- - - Not electrically operated		A
	- Other:		
8465.99.10	- - - Woodworking presses, electrically operated	20%	B5
8465.99.20	- - - Woodworking presses, not electrically operated		A
8465.99.30	- - - Lathes, electrically operated	20%	B5
8465.99.40	- - - Lathes, not electrically operated		A
8465.99.50	- - - Machines for deburring the surfaces of PCB/PWBs during manufacturing; for scoring PCB/PWBs or PCB/PWB substrates; laminating presses for the manufacture of PCB/PWBs [ITA/2 (AS2)]	20%	B5
8465.99.60	- - - Other, electrically operated	20%	B5
8465.99.90	- - - Other		A
	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders,		

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	self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	
	- Tool holders and self-opening dieheads:	
8466.10.10	- - For the machine-tools of subheadings 8456.99.20, 8456.99.30, 8456.99.40, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 and 8465.99.50 [ITA/2 (AS2)]	A
8466.10.20	- - For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B-130]; parts for lasercutters for cutting tracks in semiconductor production by laser beam [ITA1/B-133]; parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157]	A
8466.10.90	- - Other	A
	- Work holders:	
8466.20.10	- - For the machine-tools of subheadings 8456.99.20, 8456.99.30, 8456.99.40, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 and 8465.99.50	A
8466.20.20	- - For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips; parts of dicing machines for scribing or scoring semiconductor wafers; parts of a laser cutters for cutting contacting tracks in semiconductor production by laser beam; parts of machines for bending, folding and straightening semiconductor leads	A
8466.20.30	- - For apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-A53, B-169]	A
8466.20.90	- - Other	A
	- Dividing heads and other special attachments for machine- tools:	
8466.30.10	- - For the machine-tools of subheadings 8456.99.20, 8456.99.30, 8456.99.40, 8460.31.10, 8465.95.10 and 8465.99.50 [ITA/2 (AS2)]	A
8466.30.20	- - For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B-130]; parts of lasercutters for cutting contracting tracks in semiconductor production by laser beam [ITA1/B-133]; parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157]; parts for stripping or cleaning semiconductor wafer [ITA1/B-135]	A
8466.30.30	- - for apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel display [ITA1/B-153, B-169]	A
8466.30.90	- - Other	A
	- Other:	
	- - For machines of heading 84.64:	
8466.91.10	- - - Parts of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of grinding, polishing and lapping machines for processing of semiconductor wafers [ITA1/A-131]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B-130]; parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-153, B-169]	A
8466.91.90	- - - Other	A
	- - For machines of heading 84.65:	
8466.92.10	- - - For machines of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50 [ITA/2 (AS2)]	A
8466.92.90	- - - Other	A
	- - For machines of headings 84.56 to 84.61:	
8466.93.10	- - - For machines of subheadings 8456.10.10 [ex ITA1/A-134, ex B-133], 8456.91.00 [ITA1/A-136] and 8456.99.10 [ex ITA1/A-132, B-135]	A
8466.93.20	- - - For machines of subheadings 8456.99.20, 8456.99.30, 8456.99.40 and 8460.31.10 [ITA/2 (AS2)]	A
8466.93.30	- - - Jigs and fixtures used only for the assembly of road vehicles	A
8466.93.90	- - - Other	A
	- - For machines of heading 84.62 or 84.63 :	
8466.94.10	- - - Jigs and fixtures used only for the assembly of road vehicles	A
8466.94.20	- - - Parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157]	A

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8466.94.90	- - Other Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor. - Pneumatic: - Rotary type (including combined rotary-percussion):	A
8467.11.10	- - Drilling or boring machines	A
8467.11.20	- - Grinding machines	A
8467.11.90	- - Other - Other:	A
8467.19.10	- - Drilling or boring machines	A
8467.19.20	- - Concrete vibrators	A
8467.19.90	- - Other - With self-contained electric motor:	A
8467.21.00	- Drills of all kinds	A
8467.22.00	- Saws - Other:	A
8467.29.10	- - Grinders	A
8467.29.90	- - Other - Other tools:	A
8467.81.00	- Chain saws - Other:	A
8467.89.10	- - Circular saws; concrete vibrators; grinding machines	A
8467.89.90	- - Other - Parts:	A
8467.91.00	- Of chain saws	A
8467.92.00	- Of pneumatic tools	A
8467.99.00	- Other 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. - Hand-held blow pipes - Other gas-operated machinery and apparatus:	A
8468.10.00	- Hand-operated gas welding, brazing or cutting appliances for metal	A
8468.20.10	- Other	A
8468.20.90	- Other machinery and apparatus - Parts:	A
8468.80.00	- Of hand-operated gas welding, brazing or cutting appliances for metal:	
8468.90.11	- - Of the goods of subheadings 8468.10.00 and 8468.20.90	A
8468.90.12	- - Of goods of subheading 8468.10.00	A
8468.90.90	- - Other Typewriters other than printers of heading 84.71; word-processing machines. - Automatic typewriters and word-processing machines:	A
8469.11.00	- Word-processing machines [ITA/2 (AS2)]	A
8469.12.00	- Automatic typewriters	A
8469.20.00	- Other typewriters, electric	A
8469.30.00	- Other typewriters, non-electric 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.	A
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions [ITA1/A-003] - Other electronic calculating machines:	A
8470.21.00	- Incorporating a printing device [ITA1/A-004]	A
8470.29.00	- Other [ITA/A-005]	A

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8470.30.00	- Other calculating machines [ITA1/A-006]	A
8470.40.00	- Accounting machines [ITA1/A-007]	A
8470.50.00	- Cash registers [ITA1/A-008]	A
	- Other: [ITA1/A-009]	
8470.90.10	- - Postage-franking machines	A
8470.90.90	- - Other	A
	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.	
8471.10.00	- Analogue or hybrid automatic data processing machines [ITA1/A-010] [ex ITA1/B-194] [ITA1/B-191]	A
	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display: [ITA1/A-011] [ITA/B-191] [ex ITA1/B-194]:	
8471.30.10	- - Palmtop	A
8471.30.20	- - Laptop	A
8471.30.90	- - Other	A
	- Other digital automatic data processing machines:	
	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined: [ITA1/A-012] [ex ITA1/B-194] [ITA1/B-191]	
8471.41.10	- - - Personal computers excluding portable computers	A
8471.41.90	- - - Other	A
	- - Other, presented in the form of systems: [ITA1/A-013] [ITA1/B-191] [ex ITA1/B-194] [ex ITA1/B-193] [ITA1/B-198] [ITA1/B-200] [ex ITA1/B-198] [ex ITA1/B-196]	
8471.49.10	- - - Personal computers excluding portable computers	A
8471.49.90	- - - Other	A
	- Digital processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units: [ITA1/A-014] [ITA1/B-191] [ex ITA1/B-192, B-194]:	
8471.50.10	- - Processing units for personal and portable computers	A
8471.50.90	- - Other	A
	- Input or output units, whether or not containing storage units in the same housing: [ITA1/A-015] [ex ITA1/B-194, B-195]:	
8471.60.11	- - Dot matrix printers	A
8471.60.12	- - Ink-jet printers	A
8471.60.13	- - Laser printers	A
8471.60.19	- - Other printers	A
8471.60.21	- - Computer terminals or monitors, colour, excluding closed circuit television monitors	A
8471.60.29	- - Other computer terminals or monitors, excluding closed circuit television monitors	A
8471.60.30	- - Computer keyboards	A
8471.60.40	- - X-Y coordinate input devices, including mouse, light pens, joysticks, track balls, and touch sensitive screens	A
8471.60.50	- - Plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-198]	A
8471.60.60	- - Projection type flat panel display units used with automatic data processing machines which can display digital information generated by the central processing unit [ITA/B-200]	A
8471.60.90	- - Other	A
	- Storage units: [ITA1/A-016] [ex ITA/B-194]	
8471.70.10	- - Floppy disk drives	A
8471.70.20	- - Hard disk drives	A
8471.70.30	- - Tape drives	A
8471.70.40	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives [ITA1/B-196]	A

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8471.70.50	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology, including Bernoulli Box, Syquest, or Zipdrive cartridge storage units [ITA1/B-201] - - Other:		A
8471.70.91	- - Backup management systems		A
8471.70.99	- - Other - Other units of automatic data processing machines: [ITA1/A-017]		A
8471.80.10	- - Control units [ITA1/B-194]		A
8471.80.20	- - Adaptor units [ITA1/B-194]		A
8471.80.30	- - Gateways including VoIP [ITA1/B-194]		A
8471.80.40	- - Data routers [ITA1/B-194]		A
8471.80.50	- - Wireless bridges and routers [ITA1/B-194]		A
8471.80.60	- - Firewalls		A
8471.80.70	- - Sound card [ITA/B-202] and video card		A
8471.80.90	- - Other - Other: [ITA1/A-018] [ex ITA1/B-194]:		A
8471.90.10	- - Bar code readers		A
8471.90.20	- - Optical character readers, document or image scanners		A
8471.90.30	- - Card readers, card punches; tabulators; statistical machines of a kind operated in conjunction with punched card; computer peripheral units		A
8471.90.40	- - Other auxiliary machines for use with statistic machine		A
8471.90.90	- - Other 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). - Duplicating machines:		A
8472.10.10	- - Electrically operated	5%	B5
8472.10.20	- - Not electrically operated - Addressing machines and address plate embossing machines:		A
8472.20.10	- - Electrically operated	5%	B5
8472.20.20	- - Not electrically operated - 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:		A
8472.30.10	- - Electrically operated	5%	B5
8472.30.20	- - Not electrically operated - Other:		A
8472.90.10	- - Automatic teller machines [ITA1/A-019]	5%	B3
8472.90.20	- - Electronic fingerprint identification system	5%	B5
8472.90.30	- - Other, electrically operated	5%	B3
8472.90.90	- - Other, not electrically operated 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 - Parts and accessories of the machines of heading 84.69:		A
8473.10.10	- - Printed circuit assemblies for word-processing [ITA1/B-199]		A
8473.10.90	- - Other - Parts and accessories of the machines of heading 84.70:		A
8473.21.00	- - Of electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00 [ITA1/A-020]		A
8473.29.00	- - Other [ITA1/A-021] [ITA1/B-199] - Parts and accessories of the machines of heading 84.71: [ITA/A-022] [ex ITA1/B-194] [ex ITA/B-202] [ITA1/B-199]		A
8473.30.10	- - Assembled printed circuit boards		A
8473.30.20	- - Black ink-filled cartridges for computer printers		A
8473.30.90	- - Other		A

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	- Parts and accessories of the machines of heading 84.72:			
	- - For electrically operated machines:			
8473.40.11	- - - Parts including printed circuit assemblies for automatic teller machines [ITA1/B-199] [ex 8473.40 (parts of ATM) (ITA/2)]	5%		B3
8473.40.19	- - - Other	5%		B3
8473.40.20	- - For non-electrically operated machines			A
	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72: [ITA1/A-023] [ITA1/B-199]:			
	- - For electrically operated machines:			
8473.50.11	- - - Suitable for use of machines of heading 84.71	5%		B5
8473.50.19	- - - Other	5%		B5
	- - For non-electrically operated machines:			
8473.50.21	- - - Suitable for use of machines of heading 84.71			A
8473.50.29	- - - Other			A
	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.			
	- Sorting, screening, separating or washing machines:			
8474.10.10	- - Electrically operated	20%		B5
8474.10.20	- - Not electrically operated			A
	- Crushing or grinding machines:			
	- - Electrically operated:			
8474.20.11	- - - For stone	20%		B5
8474.20.19	- - - Other	20%		B5
	- - Not electrically operated:			
8474.20.21	- - - For stone			A
8474.20.29	- - - Other			A
	- Mixing or kneading machines:			
	- - Concrete or mortar mixers:			
8474.31.10	- - - Electrically operated	20%		B5
8474.31.20	- - - Not electrically operated			A
	- - Machines for mixing mineral substances with bitumen:			
	- - - Electrically operated:			
8474.32.11	- - - - Machines for mixing mineral substances with bitumen, having capacity not exceeding 80 tons/hour	20%		B5
8474.32.19	- - - - Other	20%		B5
	- - - Not electrically operated:			
8474.32.21	- - - - Machines for mixing mineral substances with bitumen, having capacity not exceeding 80 tons/hour			A
8474.32.29	- - - - Other			A
	- - Other:			
8474.39.10	- - - Electrically operated	20%		B5
8474.39.20	- - - Not electrically operated			A
	- Other machinery:			
8474.80.10	- - Electrically operated	20%		B5
8474.80.20	- - Not electrically operated			A
	- Parts:			
8474.90.10	- - Of electrically operated machines	20%		B5
8474.90.20	- - Of non-electrically operated machines			A
	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:			
8475.10.10	- - Electrically operated	20%		B5

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8475.10.20	- - Not electrically operated		A
	- Machines for manufacturing or hot working glass or glassware:		
8475.21.00	- - Machines for making optical fibres and preforms thereof	20%	B5
8475.29.00	- - Other		A
	- Parts:		
8475.90.10	- - Of electrically operated machines	20%	B5
8475.90.20	- - Of non-electrically operated machines		A
	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.		
	- Automatic beverage-vending machines:		
8476.21.00	- - Incorporating heating or refrigerating devices	5%	B5
8476.29.00	- - Other	5%	B5
	- Other machines:		
8476.81.00	- - Incorporating heating or refrigerating devices	5%	B5
8476.89.00	- - Other	5%	B5
	- Parts:		
8476.90.10	- - Of electrically operated machines incorporating heating or refrigerating devices	5%	B5
8476.90.90	- - Other	5%	B5
	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
	- Injection-moulding machines:		
8477.10.10	- - For moulding rubber	20%	B5
	- - For moulding plastics:		
8477.10.31	- - - P.V.C. injection moulding machines	20%	B5
8477.10.32	- - - Encapsulation equipment for assembly of semiconductors [ITA1/B-137]	20%	B5
8477.10.39	- - - Other	20%	B5
	- Extruders:		
8477.20.10	- - For extruding rubber	20%	B5
8477.20.20	- - For extruding plastics	20%	B5
	- Blow moulding machines:		
8477.30.10	- - For moulding rubber	20%	B5
8477.30.20	- - For moulding plastics	20%	B5
	- Vacuum moulding machines and other thermoforming machines:		
8477.40.10	- - For moulding or forming rubber	20%	B5
	- - For moulding or forming plastics:		
8477.40.21	- - - Encapsulation equipment for assembly of semiconductors [ITA1/B-137, B-144]	20%	B5
8477.40.29	- - - Other	20%	B5
	- Other machinery for moulding or otherwise forming:		
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	20%	B5
	- - Other:		
8477.59.10	- - - For rubber	20%	B5
	- - - For plastics:		
8477.59.21	- - - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings [ITA/2 (AS2)]	20%	B5
8477.59.22	- - - - Encapsulation equipment for assembly of semiconductors [ITA1/B-137, B-144]	20%	B5
8477.59.29	- - - - Other	20%	B5
	- Other machinery:		
8477.80.10	- - For rubber, electrically operated	20%	B5
8477.80.20	- - For rubber, not electrically operated		A
	- - For plastics, electrically operated:		

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8477.80.31	- - Lamination presses for the manufacture of PCB/PWBs [ITA/2 (AS2)]	20%	B5
8477.80.39	- - Other	20%	B5
8477.80.40	- - For plastics, not electrically operated		A
	- Parts:		
8477.90.10	- - Of electrically operated machines for working rubber or for the manufacture of products from rubber	20%	B5
8477.90.20	- - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber		A
	- - Of electrically machines for working plastics or for the manufacture of products from plastic materials:		
8477.90.31	- - - Parts of encapsulation equipment for assembly of semiconductors [ITA1/B-138, B-155]	20%	B5
8477.90.32	- - - Parts of lamination presses for the manufacture of PCB/PWBs; parts for machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings [ITA/2 (AS)]	20%	B5
8477.90.39	- - - Other	20%	B5
8477.90.40	- - Of non-electrically machines for working plastics or for the manufacture of products from plastic materials		A
	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
	- Machinery:		
	- - Electrically operated:		
8478.10.11	- - - Cigar or cigarette making machines	20%	B5
8478.10.19	- - - Other	20%	B5
	- - Not electrically operated:		
8478.10.21	- - - Cigar or cigarette making machines		A
8478.10.29	- - - Other		A
	- Parts:		
8478.90.10	- - Of electrically operated machines	20%	B5
8478.90.20	- - Of non-electrically operated machines		A
	Machines and mechanical appliances, having individual functions, not specified or included elsewhere in this Chapter.		
	- Machinery for public works, building or the like:		
8479.10.10	- - Electrically operated	20%	B5
8479.10.20	- - Not electrically operated		A
	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:		
	- - Electrically operated:		
8479.20.11	- - - Machinery for making palm oil	20%	B5
8479.20.19	- - - Other	20%	B5
	- - Not electrically operated:		
8479.20.21	- - - Machinery for making palm oil		A
8479.20.29	- - - Other		A
	- 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:		
8479.30.10	- - Electrically operated	20%	B5
8479.30.20	- - Not electrically operated		A
	- Rope or cable-making machines:		
8479.40.10	- - Electrically operated	20%	B5
8479.40.20	- - Not electrically operated		A
	- Industrial robots, not elsewhere specified or included:		
8479.50.10	- - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	20%	B5
8479.50.90	- - Other	20%	B5
8479.60.00	- Evaporative air coolers	20%	B5
	- Other machines and mechanical appliances:		
	- - For treating metal, including electric wire coil-winders:		

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8479.81.10	- - Electrically operated	20%	B5
8479.81.20	- - Not electrically operated		A
	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:		
	- - Electrically operated:		
8479.82.11	- - - Apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs [ITA/2 (AS2)]	20%	B5
8479.82.12	- - - Machinery for the manufacture of medicine or for laboratory use	20%	B5
8479.82.19	- - - Other	20%	B5
	- - Not electrically operated:		
8479.82.21	- - - Apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs [ITA/2 (AS2)]		A
8479.82.29	- - - Other		A
	- - Other:		
8479.89.10	- - Apparatus for growing or pulling monocrystal semi-conductor boules [ITA1/A-140]; apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]; die attach apparatus, tape automated bonders, wire bonders [ITA1/B-143] and encapsulation equipment for assembly of semiconductors [ITA1/B-144, B-137]; epitaxial deposition machines for semiconductor wafers [ITA1/A-145]; spinners for coating photographic emulsions on semiconductor wafers [ITA1/B-148]; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139]	20%	B5
8479.89.20	- - Chemical vapour deposition apparatus for flat panel display production; automated machines for the transport, handling and storage of PCB/PWBs or PCAs; lamination presses for the manufacture of PCB/PWBs; machinery for assembling central processing unit (CPU) daughter boards in plastic case housings; apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs; spinners for coating photosensitive emulsions on flat panel display substrates; equipment for mechanically cleaning the surfaces of PCB/PWBs during manufacturing; automated machines for the placement or the removal of components or contact elements on semiconductor materials, PCB/PWBs or other substrates; registration equipment for the alignment of PCB/PWBs or PCAs in the manufacturing process; apparatus for spot application of liquids, soldering pastes, solder ball, adhesives or sealants to PCB/PWBs or their components; apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components; equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs; wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates; apparatus for physical deposition of flat panel display substrates [ITA/2 (AS2)]	20%	B5
8479.89.30	- - Other electrically operated	20%	B3
8479.89.40	- - Other not-electrically operated		A
	- Parts:		
8479.90.10	- Of goods of subheading 8479.89.10	20%	B5
8479.90.20	- Of goods of subheading 8479.89.20	20%	B5
8479.90.30	- Of other electrically operated machines	20%	B5
8479.90.40	- Of non-electrically operated machines		A
	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
8480.10.00	- Moulding boxes for metal foundry		A
8480.20.00	- Mould bases		A
8480.30.00	- Moulding patterns		A
	- Moulds for metal or metal carbides:		
8480.41.00	- Injection or compression types		A
8480.49.00	- Other		A

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8480.50.00	- Moulds for glass	A
	- Moulds for mineral materials:	
8480.60.10	- - Moulds for concrete	A
8480.60.90	- - Other	A
	- Moulds for rubber or plastics:	
	- - Injection or compression types:	
8480.71.10	- - - Moulds for the manufacture of soles	A
8480.71.20	- - - Moulds for manufacture of semiconductor devices [ITA1/A-169]	A
8480.71.90	- - - Other	A
	- - Other:	
8480.79.10	- - - Moulds for the manufacture of soles	A
8480.79.90	- - - Other	A
	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
	- Pressure-reducing valves:	
8481.10.10	- - Of iron steel	A
	- - Of copper or copper alloys:	
8481.10.21	- - - Of 25 mm or less in internal diameter	A
8481.10.22	- - - Of more than 25 mm in internal diameter	A
8481.10.30	- - Of other metals	A
	- - Of plastic:	
8481.10.41	- - - Of not less than 10 mm and not more than 25 mm in internal diameter	A
8481.10.49	- - - Other	A
8481.10.90	- - Other	A
	- Valves for oleohydraulic or pneumatic transmissions:	
	- - Of iron or steel:	
8481.20.11	- - - Magnetic valves for doors of passenger cars or buses	A
8481.20.19	- - - Other	A
	- - Of copper or copper alloys:	
8481.20.21	- - - Of 25 mm or less in internal diameter	A
8481.20.22	- - - Exceeding 25 mm in internal diameter	A
8481.20.30	- - Of other metals	A
	- - Of plastics:	
8481.20.41	- - - Of not less than 10 mm and not more than 25 mm in internal diameter	A
8481.20.49	- - - Other	A
8481.20.90	- - Other	A
	- Check (nonreturn) valves	
	- - Of iron or steel:	
8481.30.11	- - - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	A
8481.30.19	- - - Other	A
	- - Of copper or copper alloys:	
8481.30.21	- - - Of 25 mm or less in internal diameter	A
8481.30.22	- - - Exceeding 25 mm in internal diameter	A
8481.30.23	- - - Other cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	A
8481.30.29	- - - Other	A
	- - Of other metals:	
8481.30.31	- - - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	A
8481.30.39	- - - Other	A
	- - Of plastics:	
8481.30.41	- - - Of not less than 10 mm and not more than 25 mm in internal diameter	A

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8481.30.42	- - - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	A
8481.30.49	- - - Other	A
	- - Other:	
8481.30.91	- - - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm	A
8481.30.99	- - - Other	A
	- Safety or relief valves:	
8481.40.10	- - Of iron or steel	A
	- - Of copper or copper alloys:	
8481.40.21	- - - Not exceeding 25 mm in internal diameter	A
8481.40.22	- - - Exceeding 25 mm in internal diameter	A
8481.40.29	- - - Other	A
8481.40.30	- - Of other metals	A
	- - Of plastics:	
8481.40.41	- - - Of not less than 10 mm and not exceeding 25 mm in internal diameter	A
8481.40.49	- - - Other	A
8481.40.90	- - Other	A
	- Other appliances:	
	- - Valves for inner tubes:	
8481.80.11	- - - Of copper or copper alloys	A
8481.80.12	- - - Of other materials	A
	- - Valves for tubeless tyres:	
8481.80.13	- - - Of copper or copper alloys	A
8481.80.14	- - - Of other materials	A
	- - LPG cylinder valves of copper or copper alloys, having the following dimensions:	
8481.80.21	- - - Having inlet and outlet internal diameters not exceeding 2.5 cm	A
8481.80.22	- - - Having inlet or outlet internal diameter exceeding 2.5 cm	A
8481.80.30	- - Cocks or valves, whether or not fitted with piezo-electric igniters for gas stoves and ranges	A
8481.80.40	- - Soda water bottle valves; gas operated beer dispensing units	A
8481.80.50	- - Mixing taps and valves	A
8481.80.60	- - Water pipeline valves	A
8481.80.70	- - Hog nipple waterers	A
8481.80.85	- - Nipple joint valves	A
	- - Other:	
8481.80.91	- - - Ball valves	A
	- - - Gate valves, manually operated, of iron or steel, having the following dimensions:	
8481.80.92	- - - - Having inlet and outlet diameters of more than 5 cm but not more than 40 cm	A
8481.80.93	- - - - Having inlet and outlet internal diameters of more than 40 cm	A
8481.80.94	- - - - Manifold valves	A
8481.80.95	- - - - Pneumatically controlled valves	A
	- - - Other valves of plastics, having the following dimensions:	
8481.80.96	- - - - Having inlet and outlet diameters of not less than 1 cm but not more than 2.5 cm	A
8481.80.97	- - - - Having inlet and outlet diameters of not less than 1 cm but more than 2.5 cm	A
8481.80.98	- - - - Other, operated by hand, weighing less than 3 kg, surface treated or made of stainless steel or nickel	A
8481.80.99	- - - - Other	A
	- Parts:	
8481.90.10	- - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	A
	- - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal	

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	diameter:			
8481.90.21	- - Bodies, for water taps			A
8481.90.22	- - Bodies, for liquefied petroleum gas (LPG) cylinder valves			A
8481.90.23	- - Bodies, other			A
8481.90.29	- - Other			A
8481.90.30	- - Valve bodies or stems of inner tube or tubeless tyres valves			A
8481.90.40	- - Valve cores of inner tube or tubeless tyres valves			A
8481.90.90	- - Other			A
	Ball or roller bearings.			
8482.10.00	- Ball bearings			A
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies			A
8482.30.00	- Spherical roller bearings			A
8482.40.00	- Needle roller bearings			A
8482.50.00	- Other cylindrical roller bearings			A
8482.80.00	- Other, including combined ball/roller bearings			A
	Parts:			
8482.91.00	- - Balls, needles and rollers			A
8482.99.00	- - Other			A
	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).			
	- Transmission shafts (including cam shafts and crank shafts) and cranks:			
8483.10.10	- - For earth moving machinery	15%		B3
	- - For engines of vehicles of Chapter 87:			
8483.10.21	- - - For engines of vehicles of heading 87.01 except 8701.10 or 8701.90	20%		B3
8483.10.22	- - - For engines of vehicles of subheadings 8701.10 or 8701.90 (for agricultural purposes)	20%		B3
8483.10.23	- - - For engines of vehicles of heading 87.11	20%		B3
8483.10.24	- - - For engines of other vehicles of Chapter 87	20%		B3
	- - For marine propulsion engines:			
8483.10.31	- - - Of an output not exceeding 22.38 kW			A
8483.10.39	- - - Other			A
8483.10.90	- - Other			A
	- Bearing housings, incorporating ball or roller bearings:			
8483.20.10	- - For earth moving machinery	15%		B5
8483.20.20	- - For motor vehicles	20%		B5
8483.20.90	- - Other			A
	- Bearing housings, not incorporating ball or roller bearings, plain shaft bearings:			
8483.30.10	- - For earth moving machinery	15%		B3
8483.30.20	- - For motor vehicles	20%		B3
8483.30.90	- - Other			A
	- 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:			
	- - For engines of vehicles of Chapter 87:			
8483.40.11	- - - For engines of vehicles of heading 87.01 except subheading 8701.10 or 8701.90	20%		B3
8483.40.12	- - - For engines of vehicles of subheading 8701.10 or 8701.90 (for agricultural purposes)	20%		B3
8483.40.13	- - - For engines of vehicles of heading 87.11	20%		B3
8483.40.14	- - - For engines of other vehicles of Chapter 87	20%		B3
	- - For marine propulsion engines:			
8483.40.21	- - - Of an output not exceeding 22.38 kW			A

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8483.40.29	- - Other		A
8483.40.30	- - For the engines of earth moving machines	20%	B3
8483.40.90	- - For other engines		A
8483.50.00	- Flywheels and pulleys, including pulley blocks	20%	B3
8483.60.00	- Clutches and shaft couplings (including universal joints)	20%	B3
	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:		
	- - Parts of goods of subheading 8483.10:		
8483.90.11	- - - For pedestrian controlled tractors of subheading 8701.10		A
8483.90.12	- - - For agricultural tractors of subheading 8701.90		A
8483.90.13	- - - For other tractors of heading 87.01	15%	B10
8483.90.14	- - - For other goods of heading 87.11	20%	B3
8483.90.15	- - - For goods of Chapter 87	20%	B3
8483.90.19	- - - Other		A
	- - Other:		
8483.90.91	- - - For pedestrian controlled tractors of subheading 8701.10		A
8483.90.92	- - - For agricultural tractors of subheading 8701.90		A
8483.90.93	- - - For other tractors of heading 87.01	15%	B3
8483.90.94	- - - For goods of heading 87.11	20%	B3
8483.90.95	- - - For other goods of Chapter 87	20%	B3
8483.90.99	- - - Other		A
	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.		
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal		A
8484.20.00	- Mechanical seals		A
8484.90.00	- Other		A
	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.		
8485.10.00	- Ships' or boats' propellers and blades therefor		A
	- Other:		
8485.90.10	- - Oil seal rings		A
8485.90.90	- - Other		A
	Electric motors and generators (excluding generating sets).		
	- Motors of an output not exceeding 37.5 W:		
	- - DC motors:		
8501.10.11	- - - Stepper motors	20%	B3
8501.10.12	- - - Spindle motors	20%	B5
8501.10.19	- - - Other	20%	B5
	- - Other motors including universal (AC/DC) motors:		
8501.10.91	- - - Stepper motors	20%	B5
8501.10.92	- - - Spindle motors	20%	B5
8501.10.99	- - - Other	20%	B5
	- Universal AC/DC motors of an output exceeding 37.5 W:		
8501.20.10	- - Of an output not exceeding 1 kW	20%	B3
8501.20.20	- - Of an output exceeding 1 kW	20%	B5
	- Other DC motors; DC generators:		
	- - Of an output not exceeding 750 W:		
8501.31.10	- - - Motors	20%	B5
8501.31.20	- - - Generators	20%	B5
	- - Of an output exceeding 750 W but not exceeding 75 kW:		
	- - - Motors:		
8501.32.11	- - - - Of an output not exceeding 10 kW	20%	B5

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8501.32.12	- - - Of an output exceeding 10 kW but not exceeding 37.5 kW	20%	B5
8501.32.19	- - - Of an output exceeding 37.5 kW	20%	B5
	- - - Generators:		
8501.32.21	- - - Of an output not exceeding 10 kW	20%	B3
8501.32.22	- - - Of an output exceeding 10 kW but not exceeding 37.5 kW	20%	B5
8501.32.29	- - - Of an output exceeding 37.5 kW	20%	B5
	- Of an output exceeding 75 kW but not exceeding 375 kW:		
8501.33.10	- - - Motors	20%	B3
8501.33.20	- - - Generators	20%	B5
	- Of an output exceeding 375 kW:		
8501.34.10	- - - Motors	20%	B5
	- - - Generators:		
8501.34.21	- - - DC generators of an output 10,000 kW or more	20%	B5
8501.34.29	- - - Other	20%	B3
	- Other AC motors, single-phase:		
8501.40.10	- - Of an output not exceeding 1 kW	20%	B3
8501.40.20	- - Of an output exceeding 1 kW	20%	B5
	- Other AC motors, multi-phase:		
8501.51.00	- - Of an output not exceeding 750 W	20%	B5
	- Of an output exceeding 750 W but not exceeding 75 kW:		
8501.52.10	- - - Of an output not exceeding 1 kW	20%	B5
8501.52.20	- - - Of an output exceeding 1 kW but not exceeding 37.5 kW	20%	B5
8501.52.30	- - - Of an output exceeding 37.5 kW	20%	B3
8501.53.00	- - Of an output exceeding 75 kW	20%	B5
	- AC generators (alternators):		
	- - Of an output not exceeding 75 kVA:		
8501.61.10	- - - Of an output not exceeding 12.5 kVA	20%	B5
8501.61.20	- - - Of an output exceeding 12.5 kVA	20%	B5
8501.62.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	20%	B5
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	20%	B5
	- Of an output exceeding 750 kVA:		
8501.64.10	- - - Generators of an output 10,000 kVA or more	20%	B5
8501.64.90	- - - Other	20%	B3
	Electric generating sets and rotary converters.		
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	- - Of an output not exceeding 75 kVA	20%	B5
	- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
8502.12.10	- - - Of an output not exceeding 125 kVA	20%	B5
8502.12.90	- - - Of an output exceeding 125 kVA	20%	B5
8502.13.00	- - Of an output exceeding 375 kVA	20%	B5
	- Generating sets with spark-ignition internal combustion piston engines:		
8502.20.10	- - Of an output not exceeding 75 kVA	20%	B5
8502.20.20	- - Of an output exceeding 75 kVA but not exceeding 100 kVA	20%	B3
8502.20.30	- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA	20%	B3
8502.20.40	- - Of an output exceeding 10,000 kVA	20%	B3
	- Other generating sets:		
	- - Wind-powered:		
8502.31.10	- - - Of an output not exceeding 10,000 kVA	20%	B5
8502.31.90	- - - Of an output exceeding 10,000 kVA	20%	B5
	- - Other:		
8502.39.10	- - - Of an output not exceeding 10 kVA	20%	B5
8502.39.20	- - - Of an output exceeding 10 kVA but not exceeding 10,000 kVA	20%	B5
8502.39.30	- - - Of an output exceeding 10,000 kVA	20%	B5
8502.40.00	- Electric rotary converters	20%	B3

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	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		
8503.00.10	- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output 10,000 kW or more	20%	B3
8503.00.90	- Other	20%	B5
	Electrical transformers, static converters (for example, rectifiers) and inductors.		
8504.10.00	- Ballasts for discharge lamps or tubes	20%	B3
	- Liquid dielectric transformers:		
	- - Having a power handling capacity not exceeding 650 kVA:		
8504.21.10	- - - Step-voltage regulators; instrument transformers with handling capacity not exceeding 5 kVA	20%	B3
	- - - Other:		
8504.21.91	- - - - Having a power handling capacity exceeding 10 kVA	20%	B3
8504.21.99	- - - - Other	20%	B5
	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:		
	- - - Step-voltage regulators:		
8504.22.11	- - - - Of a high side voltage of 66,000 volts or more	20%	B3
8504.22.19	- - - - Other	20%	B3
8504.22.90	- - - Other	20%	B3
	- - Having a power handling capacity exceeding 10,000 kVA:		
8504.23.10	- - - Having a power handling capacity not exceeding 15,000 kVA	20%	B3
8504.23.20	- - - Having a power handling capacity exceeding 15,000 kVA	20%	B3
	- Other transformers:		
	- - Having a power handling capacity not exceeding 1 kVA:		
8504.31.10	- - - Instrument potential transformers	20%	B3
8504.31.20	- - - Instrument current transformers	20%	B3
8504.31.30	- - - Flyback transformers	20%	B3
8504.31.40	- - - Intermediate frequency transformers	20%	B3
8504.31.50	- - - Step up/down transformers, slide regulators, stabilisers	20%	B3
8504.31.90	- - - Other	20%	B3
	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:		
8504.32.10	- - - Instruments transformers, (potential and current) of a power handling capacity not exceeding 5 kVA	20%	B3
8504.32.20	- - - Used with toys, scale models or similar recreational models	20%	B3
8504.32.30	- - - Other, high frequency	20%	B3
	- - - Other:		
8504.32.91	- - - - Of a power handling capacity not exceeding 10 kVA	20%	B3
8504.32.99	- - - - Of a power handling capacity exceeding 10 kVA	20%	B3
	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :		
8504.33.10	- - - Of high side voltage of 66,000 volts or more	20%	B3
8504.33.90	- - - Other	20%	B5
	- - Having a power handling capacity exceeding 500 kVA:		
	- - - Having a power handling capacity not exceeding 15,000 kVA:		
8504.34.11	- - - - Having a power handling capacity exceeding 10,000 kVA or of high side voltage of 66,000 volts or more	20%	B3
8504.34.19	- - - - Other	20%	B3
8504.34.20	- - - Having a power handling capacity exceeding 15,000 kVA	20%	B3
	- Static converters:		
	- - Static converters for automatic data processing machines and units thereof, and telecommunications apparatus: [ITA/A-024]		
8504.40.11	- - - UPS	20%	B3
8504.40.19	- - - Other	20%	B3
8504.40.20	- - Battery chargers having a rating exceeding 100 kVA	20%	B3
8504.40.30	- - Other rectifiers	20%	B3

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8504.40.40	- - Other inverters	20%	B3
8504.40.90	- - Other	20%	B3
	- Other inductors:		
	- - Having a power handling capacity exceeding of 2,500 kVA but not exceeding 10,000 kVA:		
8504.50.11	- - - Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus [ITA/A-025]	20%	B3
8504.50.12	- - - Other chip type fixed inductors [ITA/2]	20%	B3
8504.50.19	- - - Other	20%	B3
	- - Having a power handling capacity exceeding 10,000 kVA:		
8504.50.21	- - - Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	20%	B3
8504.50.22	- - - Other chip type fixed inductors	20%	B3
8504.50.29	- - - Other	20%	B3
	- Other:		
8504.50.91	- - - Chip type fixed inductors [ITA/2]	20%	B3
8504.50.99	- - - Other	20%	B3
	- Parts:		
8504.90.10	- - Of goods of subheading of 8504.10.00	20%	B3
8504.90.20	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.11 [ITA/B-199]	20%	B3
8504.90.30	- - For electrical transformer of capacity not exceeding 10,000 kVA	20%	B3
8504.90.40	- - For electrical transformer of capacity exceeding 10,000 kVA	20%	B3
8504.90.50	- - Other, for inductors of capacity not exceeding 2,500 kVA	20%	B3
8504.90.60	- - Other, for inductors of capacity exceeding 2,500 kVA	20%	B3
8504.90.90	- - Other	20%	B3
	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:		
8505.11.00	- - Of metal	20%	B5
8505.19.00	- - Other	20%	B3
8505.20.00	- Electro-magnetic couplings, clutches and brakes	20%	B3
8505.30.00	- Electro-magnetic lifting heads	20%	B3
	- Other, including parts:		
8505.90.10	- - Electro magnetic or permanent magnet chucks, clamps and similar holding devices	20%	B3
8505.90.20	- - Parts of the 8505.20	20%	B3
8505.90.90	- - Other	20%	B3
	Primary cells and primary batteries.		
	- Manganese dioxide:		
8506.10.10	- - Having external volume not exceeding 300 cm ³	20%	B3
8506.10.90	- - Other	20%	B5
8506.30.00	- Mercuric oxide	20%	B3
8506.40.00	- Silver oxide	20%	B3
8506.50.00	- Lithium	20%	B5
	- Air-zinc:		
8506.60.10	- - Having external volume not exceeding 300 cm ³	20%	B3
8506.60.90	- - Other	20%	B3
	- Other primary cells and primary batteries:		
	- Zinc carbon:		
8506.80.11	- - - Having external volume not exceeding 300 cm ³	20%	B3
8506.80.19	- - - Other	20%	B3
	- Other:		
8506.80.91	- - - Having external volume not exceeding 300 cm ³	20%	B3

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8506.80.99	- - Other	20%	B5
8506.90.00	- Parts	20%	B5
	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
	- Lead-acid, of a kind used for starting piston engines:		
8507.10.10	- - Of a kind used for aircraft	20%	B3
	- - Other:		
8507.10.91	- - - Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH	20%	B3
8507.10.99	- - - Other	20%	B5
	- Other lead-acid accumulators:		
8507.20.10	- - Of a kind used for aircraft	20%	B5
	- - Other:		
8507.20.91	- - - Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH	20%	B5
8507.20.99	- - - Other	20%	B5
	- Nickel-cadmium:		
8507.30.10	- - Suitable for aircraft use	20%	B3
8507.30.90	- - Other	20%	B3
	- Nickel-iron:		
8507.40.10	- - For use in aircrafts	20%	B5
8507.40.90	- - Other	20%	B5
	- Other accumulators:		
8507.80.10	- - Lithium ion accumulators [ITA/2]	20%	B3
8507.80.20	- - Of a kind used for aircrafts	20%	B3
8507.80.90	- - Other	20%	B3
	- Parts:		
	- Plates:		
8507.90.11	- - - Of goods of subheading 8507.10	20%	B3
8507.90.19	- - - Other	20%	B5
8507.90.20	- - Of a kind used for aircraft	20%	B5
8507.90.30	- - Other, battery separators in sheets, rolls or cut to size of materials other than PVC	20%	B5
8507.90.90	- - Other, including other types of separators	20%	B5
	Electro-mechanical domestic appliances, with self-contained electric motor.		
8509.10.00	- Vacuum cleaners, including dry and wet vacuum cleaners	5%	B5
8509.20.00	- Floor polishers	5%	B3
8509.30.00	- Kitchen waste disposers	5%	B5
8509.40.00	- Food grinders or mixers; fruit or vegetable juice extractors	5%	B5
8509.80.00	- Other appliances	5%	B5
	- Parts:		
8509.90.10	- - Of the goods of subheading 8509.10.00 or 8509.20.00	5%	B3
8509.90.20	- - Of the goods of subheading 8509.30.00, 8509.40.00 or 8509.80.00	5%	B5
	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
8510.10.00	- Shavers	5%	B3
8510.20.00	- Hair clippers	5%	B3
8510.30.00	- Hair-removing appliances	5%	B5
8510.90.00	- Parts	5%	B5
	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.		
	- Sparking plugs:		
8511.10.10	- - Suitable for aircraft engines	20%	B5

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8511.10.90	- Other	20%	B5
	- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
8511.20.10	- Suitable for aircraft engines	20%	B3
8511.20.20	- Other unassembled Ignition magnetos and unassembled magneto-dynamos	20%	B3
8511.20.90	- Other	20%	B3
	- Distributors; ignition coils:		
8511.30.10	- Suitable for aircraft engines	20%	B5
8511.30.20	- Other unassembled distributors and unassembled ignition coils	20%	B3
8511.30.90	- Other	20%	B3
	- Starter motors and dual purpose starter-generators:		
8511.40.10	- Suitable for aircraft engines	20%	B3
8511.40.20	- Other unassembled starter motors	20%	B3
8511.40.30	- Starter motors for vehicles of heading 87.01 to 87.05	20%	B5
8511.40.40	- Other, not fully assembled	20%	B3
8511.40.90	- Other	20%	B5
	- Other generators:		
8511.50.10	- Suitable for aircraft engines	20%	B3
8511.50.20	- Other unassembled alternators	20%	B3
8511.50.30	- Other alternator for vehicles of headings 87.01 to 87.05	20%	B5
8511.50.40	- Other, not fully assembled	20%	B3
8511.50.90	- Other	20%	B3
	- Other equipment:		
8511.80.10	- Suitable for aircraft engines	20%	B3
8511.80.90	- Other	20%	B3
	- Parts:		
8511.90.10	- Of goods for aircraft engines	20%	B5
	- Other:		
8511.90.21	- - For sparking plugs	20%	B3
8511.90.22	- - Contact points	20%	B3
8511.90.29	- - Other	20%	B3
	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.		
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	20%	B3
	- Other lighting or visual signalling equipment:		
8512.20.10	- For motor cars, assembled	20%	B5
8512.20.20	- Unassembled lighting or visual signaling equipment	20%	B3
8512.20.90	- Other	20%	B3
	- Sound signalling equipment:		
8512.30.10	- Horns and sirens, assembled	20%	B5
8512.30.20	- Unassembled sound signalling equipment	20%	B5
8512.30.90	- Other	20%	B5
8512.40.00	- Windscreen wipers, defrosters and demisters	20%	B5
	- Parts:		
8512.90.10	- Of the goods of subheading 8512.10	20%	B3
8512.90.20	- Of the goods of subheading 8512.20, 8512.30, or 8512.40	20%	B3
	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.		
	- Lamps:		
8513.10.10	- Miner's cup lamps	20%	B5
8513.10.20	- Quarrymen's lamps	20%	B5
8513.10.90	- Other	20%	B5
	- Parts:		
8513.90.10	- Of miners' cap lamps	20%	B5

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8513.90.20	- - Of quarrymen's lamps	20%	B5
8513.90.30	- - Reflectors for flashlights; plastic switch slides for flashlights	20%	B5
8513.90.90	- - Other	20%	B3
	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.		
	- Resistance heated furnaces and ovens:		
	- - Of a kind used in industry:		
8514.10.11	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/A-160]	20%	B5
8514.10.19	- - - Other	20%	B5
	- - Other:		
8514.10.91	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/A-160]	20%	B5
8514.10.99	- - - Other	20%	B5
	- Furnaces and ovens functioning by induction or dielectric loss:		
	- - Of a kind used in industry:		
8514.20.11	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/A-161]	20%	B5
8514.20.12	- - - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	20%	B5
8514.20.19	- - - Other	20%	B5
	- - Other:		
8514.20.91	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA/A-161]	20%	B5
8514.20.92	- - - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/A-161]	20%	B5
8514.20.99	- - - Other	20%	B5
	- Other furnaces and ovens:		
	- - Of a kind use in industry:		
8514.30.11	- - - Apparatus for rapid heating of semiconductor wafers [ITA/B-162]	20%	B5
8514.30.12	- - - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	20%	B5
8514.30.19	- - - Other	20%	B5
8514.30.90	- - Other	20%	B5
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	20%	B5
	- Parts:		
8514.90.10	- - Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-163] [ITA1/B-199]; inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-165]; apparatus for rapid heating of semiconductor wafers [ITA1/B-164] [ITA1/B-199]	20%	B5
8514.90.20	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)]	20%	B5
8514.90.90	- - Other	20%	B3
	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:		
	- - Soldering irons and guns:		
8515.11.10	- - - Electrical	20%	B3
8515.11.90	- - - Other, including laser type	20%	B3
	- - Other:		
8515.19.10	- - - Machines and apparatus for soldering components on PCB/PWBs [ITA/2 (AS2)]	20%	B5
8515.19.20	- - - Other, electrical	20%	B5

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8515.19.90	- - Other than electrical (including laser type)	20%	B3
	- Machines and apparatus for resistance welding of metal:		
8515.21.00	- Fully or partly automatic	20%	B3
	- - Other:		
8515.29.10	- - - Machines	20%	B3
8515.29.90	- - - Other	20%	B5
	- <i>Machines and apparatus for arc (including plasma arc) welding of metals:</i>		
	- - Fully or partly automatic:		
8515.31.10	- - - Machines	20%	B5
8515.31.90	- - - Other	20%	B3
	- - Other:		
8515.39.10	- - - AC arc welders, transformer type	20%	B5
8515.39.20	- - - Machines	20%	B5
8515.39.90	- - - Other	20%	B5
	- <i>Other machines and apparatus:</i>		
8515.80.10	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	20%	B5
8515.80.20	- - Die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors [ITA1/B-143]	20%	B5
8515.80.90	- - Other	20%	B5
	- <i>Parts:</i>		
8515.90.10	- - Of AC arc welders, transformer type	20%	B5
8515.90.20	- - Parts of machine apparatus for soldering components on PCB/PWBs [ITA/2 (AS2)]	20%	B5
8515.90.30	- - Parts for die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors (ITA1/B-150/N/L2Y) (E+U) (O) (ITA1/B-199/-L2Y)	20%	B5
8515.90.90	- - Other	20%	B3
	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.		
	- <i>Electric instantaneous or storage water heaters and immersion heaters:</i>		
8516.10.10	- - Electric instantaneous water heaters	5%	B5
8516.10.20	- - Electric storage water heaters	5%	B3
8516.10.30	- - Immersion heaters	5%	B3
	- <i>Electric space heating apparatus and electric soil heating apparatus:</i>		
8516.21.00	- - Storage heating radiators	5%	B5
8516.29.00	- - Other	5%	B3
	- <i>Electro-thermic hair-dressing or hand-drying apparatus:</i>		
8516.31.00	- - Hair dryers	5%	B5
8516.32.00	- - Other hair-dressing apparatus	5%	B5
8516.33.00	- - Hand-drying apparatus	5%	B5
	- <i>Electric smoothing irons:</i>		
8516.40.10	- - Of a kind designed to use steam from the industrial boiler	5%	B5
8516.40.90	- - Other	5%	B5
8516.50.00	- Microwave ovens	5%	B3
	- <i>Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:</i>		
8516.60.10	- - Rice cookers	5%	B5
8516.60.20	- - Ovens	5%	B5
8516.60.90	- - Other	5%	B5
	- <i>Other electro-thermic appliances:</i>		
8516.71.00	- - Coffee or tea makers	5%	B3
8516.72.00	- - Toasters	5%	B5

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	- - <i>Other:</i>		
8516.79.10	- - Kettles	5%	B3
8516.79.90	- - Other	5%	B5
	- <i>Electric heating resistors:</i>		
8516.80.10	- - For type-founding or type-setting machines; for industrial furnaces	5%	B5
8516.80.20	- - Sealed hotplates for domestic appliances	5%	B3
8516.80.30	- - Other, for domestic appliances	5%	B3
8516.80.90	- - Other	5%	B3
	- <i>Parts:</i>		
8516.90.10	- - Of heating resistors for type-founding or type-setting machines	5%	B5
8516.90.20	- - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71, or 8516.79.10	5%	B5
8516.90.90	- - Other	5%	B3
	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.		
	- <i>Telephone sets; videophones:</i>		
8517.11.00	- - Line telephone sets with cordless handsets	5%	B5
	- - <i>Other: [ITA1/A-027]</i>		
8517.19.10	- - Telephone sets	5%	B3
8517.19.20	- - Videophones	5%	B3
	- <i>Facsimile machines and teleprinters:</i>		
8517.21.00	- - Facsimile machines [ITA1/A-028]	5%	B5
8517.22.00	- - Teleprinters [ITA1/A-029]	5%	B5
	- <i>Telephonic or telegraphic switching apparatus: [ITA1/A-030]</i>		
8517.30.10	- - Telephonic	5%	B5
8517.30.20	- - Telegraphic	5%	B5
	- <i>Other apparatus, for carrier-current line systems or for digital line systems: [ITA1/A-031] [ex repeaters ITA1/B-192] [ex ITA1/B-194] [ex ITA1/B-202]:</i>		
8517.50.10	- - Modems including cable modems and modems cards	5%	B3
8517.50.20	- - Concentrators or multiplexers	5%	B5
8517.50.30	- - Line-man test sets	5%	B5
8517.50.40	- - Set top boxes which have a communication function [ITA1/B-203]	5%	B5
8517.50.50	- - Other apparatus for telephony	5%	B5
8517.50.90	- - Other	5%	B3
	- <i>Other apparatus: [ITA1/A-032] [ex repeaters ITA1/B-203]</i>		
8517.80.10	- - Scramblers, including speech inverters and on-line cypher equipment	5%	B5
8517.80.20	- - Data security equipment	5%	B5
8517.80.30	- - Encryption devices	5%	B5
8517.80.40	- - Public Key Infrastructure (PKI)	5%	B5
8517.80.50	- - Digital Subscriber Line (DSL)	5%	B5
8517.80.60	- - Virtual Private Network (VPN)	5%	B5
8517.80.70	- - Computer Telephony Integration (CTI)	5%	B5
	- <i>Other:</i>		
8517.80.91	- - For telephonic use	5%	B5
8517.80.92	- - For telegraphic use	5%	B5
8517.80.99	- - Other	5%	B3
	- <i>Parts: [ITA1/A-033] [ex repeaters ITA1/B-192] [ITA1B-199]</i>		
8517.90.10	- - Printed circuit boards, assembled	5%	B5
8517.90.20	- - Of telephone set	5%	B5
8517.90.90	- - Other	5%	B3
	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.		

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	- <i>Microphones and stands therefor:</i>		
	- <i>Microphones:</i>		
8518.10.11	- - Microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use [ITA1/A-034]	5%	B5
8518.10.19	- - Other microphones, whether or not with their stands	5%	B3
8518.10.90	- - Other	5%	B3
	- <i>Loudspeakers, whether or not mounted in their enclosures:</i>		
8518.21.00	- Single loudspeakers, mounted in their enclosures	5%	B3
8518.22.00	- Multiple loudspeakers, mounted in the same enclosure	5%	B3
	- <i>Other:</i>		
8518.29.10	- - Box assembly speakers	5%	B5
8518.29.20	- - Loudspeakers, without housing, having a frequency range of 300 to Hz 3,4 kHz with a diameter of not exceeding 50 mm, for telecommunication use [ITA1/A-036]	5%	B3
8518.29.90	- - Other	5%	B3
	- <i>Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:</i>		
8518.30.10	- Headphones	5%	B3
8518.30.20	- Earphones	5%	B3
8518.30.30	- Combined microphone / speaker sets	5%	B3
8518.30.40	- Line telephone handsets [ITA1/A-035]	5%	B5
8518.30.90	- Other	5%	B3
	- <i>Audio-frequency electric amplifiers:</i>		
8518.40.10	- Audio-frequency electric amplifiers, having 6 or more inputs signal lines, with or without elements for capacity amplifier	5%	B3
8518.40.20	- Electric amplifiers when used as repeaters in line telephony products falling within the Information Technology Agreement (ITA) [ITA1/B-199]	5%	B5
8518.40.30	- Audio frequency amplifiers used as repeaters in telephony other than line telephony [ITA/2]	5%	B5
8518.40.90	- Other	5%	B5
	- <i>Electric sound amplifier sets:</i>		
8518.50.10	- Of an output of 240 W or more	5%	B3
8518.50.20	- Sound amplifier sets combined with loudspeaker line for broadcasting, having voltage of 50 V to 100 V	5%	B5
8518.50.90	- Other	5%	B5
	- <i>Parts:</i>		
8518.90.10	- Parts including printed circuit assemblies of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20 [ITA/B-192 [ITA1/B-199]	5%	B3
8518.90.20	- Parts of goods of subheading 8518.40.10, 8518.50.10 and 8518.50.20	5%	B5
8518.90.90	- Other	5%	B3
	Turntables (record-decks), record-players, cassette- players and other sound reproduction apparatus, not incorporating a sound recording device.		
8519.10.00	- Coin- or disc-operated record-players	5%	B5
	- <i>Other record-players:</i>		
8519.21.00	- Without loudspeaker	5%	B5
8519.29.00	- Other	5%	B5
	- <i>Turntable (record-decks):</i>		
8519.31.00	- With automatic record changing mechanism	5%	B5
8519.39.00	- Other	5%	B5
	- <i>Transcribing machines:</i>		
8519.40.10	- For special use in cinematographic, television or broadcasting	5%	B5
8519.40.90	- Other	5%	B5
	- <i>Other sound reproducing apparatus:</i>		
8519.92.00	- Pocket-size cassette-players	5%	B3
	- <i>Other, cassette type:</i>		

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8519.93.10	- - For special use in cinematographic, television or broadcasting	5%	B5
8519.93.90	- - Other	5%	B5
	- - <i>Other:</i>		
8519.99.10	- - Cinematographic sound reproducers	5%	B5
8519.99.20	- - For special use in television, broadcasting	5%	B5
8519.99.30	- - Compact disc players	5%	B5
8519.99.90	- - Other	5%	B5
	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.		
8520.10.00	- Dictating machines not capable of operating without an external source of power	5%	B5
8520.20.00	- Telephone answering machines [ITA1/A-037] [ITA1/B-199]	5%	B5
	- <i>Other magnetic tape recorders incorporating sound reproducing apparatus:</i>		
	- - <i>Digital audio type:</i>		
8520.32.10	- - For special use in cinematographic, television, broadcasting	5%	B5
8520.32.90	- - Other	5%	B5
	- - <i>Other, cassette-type:</i>		
8520.33.10	- - For special use in cinematographic, television, broadcasting	5%	B5
8520.33.20	- - Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm [ITA/2]	5%	B5
8520.33.30	- - Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power [ITA/2]	5%	B3
8520.33.90	- - Other	5%	B3
	- - <i>Other:</i>		
8520.39.10	- - For special use in cinematographic, television, broadcasting	5%	B5
8520.39.90	- - Other	5%	B5
	- <i>Other:</i>		
8520.90.10	- Television, broadcasting, cinematographic sound recording apparatus	5%	B5
8520.90.90	- Other	5%	B3
	Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	- <i>Magnetic tape-type:</i>		
8521.10.10	- For special use in cinematographic, television, broadcasting	5%	B5
8521.10.90	- Other	5%	B5
	- <i>Other:</i>		
	- - <i>Laser disc players:</i>		
8521.90.11	- - For special use in cinematographic, television, broadcasting	5%	B3
8521.90.19	- - Other	5%	B5
	- - <i>Other:</i>		
8521.90.91	- - For special use in cinematographic, television, broadcasting	5%	B5
8521.90.99	- - Other	5%	B3
	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.		
	- <i>Pick-up cartridges:</i>		
8522.10.10	- For special use in cinematographic, television, broadcasting	5%	B3
8522.10.90	- Other	5%	B5
	- <i>Other:</i>		
8522.90.10	- Printed circuit boards assemblies for television, broadcasting, cinematographic sound recorders and reproducers	5%	B3
8522.90.20	- Printed circuit boards assemblies for telephone answering machines [ITA/B-199]	5%	B5
8522.90.30	- Other printed circuit boards assemblies	5%	B5
8522.90.40	- Audio or video tape decks and compact disc mechanisms	5%	B3
8522.90.50	- Audio or visual reproduction heads, magnetic type; magnetic erasing heads and rods	5%	B3
	- - <i>Other:</i>		
8522.90.91	- - Other parts and accessories of cinematographic sound recorders	5%	B5

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	and reproducers		
8522.90.92	- - - Other parts of telephone answering machines	5%	B5
8522.90.93	- - - Other parts and accessories for goods of subheadings 8519.92, 8519.93, 8519.99 and headings 85.20 (other than for telephone answering machines) or 85.21	5%	B5
8522.90.99	- - - Other	5%	B3
	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.		
	- <i>Magnetic tapes:</i>		
	- - <i>Of a width not exceeding 4 mm: [ITA1/A-038] [ITA1/B-201]</i>		
8523.11.10	- - - Computer tape		A
8523.11.90	- - - Other		A
	- - <i>Of a width exceeding 4 mm but not exceeding 6.5 mm: [ITA1/A-039] [ITA1/B-201]</i>		
8523.12.10	- - - Videotape		A
8523.12.20	- - - Computer tape		A
8523.12.30	- - - UMATIC, BETACAM, DIGITAL tape		A
8523.12.90	- - - Other		A
	- - <i>Of a width exceeding 6.5 mm: [ITA1/A-040] [ITA1/B-201]</i>		
8523.13.10	- - - Videotape		A
8523.13.20	- - - Computer tape		A
8523.13.30	- - - UMATIC, BETACAM, DIGITAL tape		A
8523.13.40	- - - In pancake form		A
8523.13.90	- - - Other		A
	- <i>Magnetic discs: [ITA1/A-041] [ITA1/B-201]</i>		
8523.20.10	- - Computer hard disks		A
8523.20.20	- - Video disks		A
8523.20.30	- - Other hard disks		A
8523.20.40	- - Computer diskettes		A
8523.20.90	- - Other		A
8523.30.00	- Cards incorporating a magnetic stripe		A
	- <i>Other: [ITA1/A-042] [ITA1/B-201]</i>		
8523.90.10	- - For video		A
8523.90.20	- - For computer use		A
8523.90.90	- - Other		A
	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.		
	- <i>Gramophone records:</i>		
8524.10.10	- - Educational use only	5%	B3
8524.10.90	- - Other	5%	B5
	- <i>Discs for laser reading systems:</i>		
	- - <i>For reproducing phenomena other than sound or image: [ITA1/A-043]</i>		
8524.31.10	- - - For cinematographic film		A
8524.31.90	- - - Other		A
	- - <i>For reproducing sound only:</i>		
8524.32.10	- - - For cinematographic film	5%	B5
8524.32.90	- - - Other	5%	B3
	- <i>Other:</i>		
8524.39.10	- - - For reproducing representations of instructions, data, sound, and image, recorded in machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine [ITA/A-044]; proprietary format storage (recorded) media [ITA1/B-201]	5%	B3
8524.39.20	- - - For cinematographic film	5%	B3
8524.39.90	- - - Other	5%	B5
8524.40.00	- Magnetic tapes for reproducing phenomena other than sound or image		A

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	[ITA/A-045] [ITA1/B-201]		
	- <i>Other magnetic tapes:</i>		
	- - <i>Of a width not exceeding 4 mm:</i>		
8524.51.10	- - - Videotape	5%	B3
8524.51.20	- - - Computer tape		A
8524.51.30	- - - For cinematographic film	5%	B5
8524.51.90	- - - Other	5%	B5
	- - <i>Of a width exceeding 4 mm but not exceeding 6.5 mm:</i>		
8524.52.10	- - - Videotape	5%	B3
8524.52.20	- - - Computer tape		A
8524.52.30	- - - For cinematographic film	5%	B5
8524.52.90	- - - Other	5%	B3
	- - <i>Of a width exceeding 6.5 mm:</i>		
8524.53.10	- - - Videotape	5%	B5
8524.53.20	- - - Computer tape		A
8524.53.30	- - - For cinematographic film	5%	B5
8524.53.90	- - - Other	5%	B5
8524.60.00	- Cards incorporating a magnetic stripe		A
	- <i>Other:</i>		
	- - <i>For reproducing phenomena other than sound or image: [ITA1/A-046]</i>		
8524.91.10	- - - For use in computer		A
8524.91.20	- - - Other, for data processing systems		A
8524.91.90	- - - Other	5%	B3
	- - <i>Other:</i>		
8524.99.10	- - - For video	5%	B3
8524.99.20	- - - 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 [ITA1/A-047]; proprietary format storage (recorded) media [ITA1/B-201]		A
8524.99.30	- - - For cinematographic film	5%	B5
8524.99.90	- - - Other	5%	B3
	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras		
	- <i>Transmission apparatus:</i>		
8525.10.10	- - For radio-broadcasting	5%	B5
	- - <i>For television:</i>		
8525.10.21	- - - Video senders	5%	B5
8525.10.22	- - - Central monitoring system	5%	B5
8525.10.23	- - - Telemetry monitoring system	5%	B5
8525.10.29	- - - Other	5%	B3
8525.10.30	- - Data compression tools	5%	B5
8525.10.40	- - Set top boxes which have a communication function [ITA1/B-203]	5%	B5
8525.10.50	- - For radio telephony or radio-telegraphy [ITA1/A-048]	5%	B3
	- <i>Transmission apparatus incorporating reception apparatus: [ITA/A-049]</i>		
	<i>[ex ITA1/B-197]</i>		
8525.20.10	- - Wireless LAN	5%	B5
8525.20.20	- - Internet enabled handphones	5%	B5
8525.20.30	- - Internet enabled cellular phones	5%	B5
8525.20.40	- - Internet video conferencing equipment	5%	B5
8525.20.50	- - Digital radio relay systems	5%	B5
8525.20.60	- - Mobile data network	5%	B3
8525.20.70	- - Set top boxes which have a communication function [ITA1/B-203]	5%	B5

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8525.20.80	- - Other cellular phones	5%	B5
	- - <i>Other:</i>		
8525.20.91	- - - Other transmission apparatus for radio-telephony or radio-telegraphy	5%	B3
8525.20.92	- - - Other transmission apparatus for television	5%	B5
8525.20.99	- - - Other	5%	B3
	- <i>Television cameras:</i>		
8525.30.10	- - Cameras, without recording function, working in conjunction with an automatic data processing machine, the dimensions of which do not exceed 130 mm x 70 mm x 45 mm [ITA/2]	5%	B5
8525.30.90	- - Other	5%	B5
	- <i>Still image video cameras and other video camera recorders; digital cameras:</i>		
8525.40.10	- - Digital still image video cameras [ITA1/A-050]	5%	B3
8525.40.20	- - Other still image video cameras	5%	B5
8525.40.30	- - Digital camera	5%	B3
8525.40.40	- - Other video camera recorders	5%	B5
	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
	- <i>Radar apparatus:</i>		
8526.10.10	- - Radar apparatus, ground base, of a kind for incorporation in civil craft, or of a kind used solely on sea-going vessels [ITA/2]		A
8526.10.90	- - Other		A
	- <i>Other:</i>		
	- - <i>Radio navigational aid apparatus:</i>		
8526.91.10	- - - Radio navigational aid apparatus, of a kind for used in civil aircraft, or of a kind used solely on sea-going vessels [ITA/2]		A
8526.91.90	- - - Other		A
8526.92.00	- - Radio remote control apparatus	5%	B3
	Reception apparatus for radio-telephony, radio- telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
	- <i>Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</i>		
8527.12.00	- - Pocket-size radio cassette-players	5%	B5
8527.13.00	- - Other apparatus Combined with sound recording or reproducing apparatus	5%	B5
	- - <i>Other:</i>		
8527.19.10	- - - For radio-telephony or radio-telegraphy	5%	B3
8527.19.20	- - - Reception apparatus capable of planning managing, and monitoring of electromagnetic spectrum [ITA/2]	5%	B5
8527.19.90	- - - Other	5%	B3
	- <i>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</i>		
	- - <i>Combined with sound recording or reproducing apparatus:</i>		
8527.21.10	- - - For radio-telephony or radio-telegraphy	5%	B3
8527.21.90	- - - Other	5%	B5
	- <i>Other:</i>		
8527.29.10	- - - For radio-telephony or radio-telegraphy	5%	B3
8527.29.90	- - - Other	5%	B3
	- <i>Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</i>		
	- - <i>Combined with sound recording or reproducing apparatus:</i>		
8527.31.10	- - - For radio-telephony or radio-telegraphy	5%	B3
8527.31.90	- - - Other	5%	B5
8527.32.00	- - Not combined with sound recording or reproducing apparatus but combined with a clock	5%	B3
	- - <i>Other:</i>		

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8527.39.10	- - - For radio-telephony or radio-telegraphy	5%	B5
8527.39.90	- - - Other	5%	B5
	- <i>Other apparatus:</i>		
8527.90.10	- - Portable receivers for calling, alerting or paging and paging alert devices, including pagers [ITA1/B-197]	5%	B5
	- - <i>Other:</i>		
8527.90.91	- - - For radio-telephony or radio-telegraphy	5%	B5
8527.90.92	- - - For distress signals from ships or aircraft	5%	B5
8527.90.99	- - - Other	5%	B3
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.		
	- <i>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</i>		
	- - <i>Colour:</i>		
8528.12.10	- - - Set top boxes which have a communication function [ITA1/B-203]	5%	B3
8528.12.20	- - - Printed circuit assemblies for use with ADP machines [ITA1/B-199]	5%	B5
8528.12.90	- - - Other	5%	B3
8528.13.00	- - Black and white or other monochrome	5%	B5
	- <i>Video monitors:</i>		
	- - <i>Colour:</i>		
8528.21.10	- - - FPD type monitors for video and computer data, for overhead projectors [ITA1/B-200]	5%	B3
8528.21.90	- - - Other	5%	B3
8528.22.00	- - Black and white or other monochrome	5%	B5
	- <i>Video projectors:</i>		
8528.30.10	- - Having capacity for projecting on the screen of 300 inch or more	5%	B5
8528.30.20	- - Flat panel display type video and computer data projectors [ITA1/B-200]	5%	B5
8528.30.90	- - Other	5%	B5
	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.		
	- <i>Aerials and aerial reflectors of all kinds; parts suitable for use therewith:</i>		
8529.10.10	- - Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy [ITA1/A-052]; parts of paging alert devices [ITA1/B-197]	5%	B3
8529.10.20	- - Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof	5%	B5
8529.10.30	- - Telescopic, rabbit and dipole antennae for television or radio receivers	5%	B3
8529.10.40	- - Aerial filters and separators [ITA/2]	5%	B5
	- - <i>Parts mounted on PCB and / or cabinet / cabinet parts :</i>		
8529.10.51	- - - For use with transmission apparatus or reception apparatus for radio-telegraphy, radio-telephony, radio-broadcasting or television	5%	B5
8529.10.59	- - - Other	5%	B3
8529.10.60	- - Wave guide (feed horn)	5%	B5
	- - <i>Other:</i>		
8529.10.91	- - - For radio-telephony or radio-telegraphy	5%	B5
8529.10.92	- - - Transmission apparatus for radio-broadcasting or television	5%	B5
8529.10.99	- - - Other	5%	B3
	- <i>Other:</i>		
	- - <i>Parts (including printed circuit assemblies) of the following: transmission apparatus other than radio-broadcasting or television transmission; digital still image video cameras; portable receivers for calling, alerting or paging [ITA1/A-053] and paging alert devices, including pagers [ITA1/B-197]:</i>		
8529.90.11	- - - For cellular phones	5%	B3
8529.90.12	- - - Other	5%	B3
8529.90.20	- - For decoders, other than those of 8529.90.11 and 8529.90.12	5%	B5

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	- - Printed circuit boards, assembled, other than those of 8529.90.11 and 8529.90.12		
8529.90.31	- - - For the goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.39 or 8527.90 (for radio-telephony or radio-telegraphy only)	5%	B3
8529.90.32	- - - For the goods of 8525.10 or 8525.20 (not for radio-telephony or radio-telegraphy)	5%	B3
8529.90.33	- - - For the goods of 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.39 or 8527.90 (not for radio-telephony or radio-telegraphy)	5%	B3
8529.90.34	- - - For the goods of subheading 85.26	5%	B5
8529.90.35	- - - For the goods of subheading 85.28	5%	B5
8529.90.36	- - - For the goods of subheading 8525.30	5%	B3
8529.90.37	- - - For the goods of subheading 8527.12 or 8527.32	5%	B5
8529.90.39	- - - Other	5%	B3
	- - Other:		
8529.90.91	- - - For television	5%	B3
8529.90.92	- - - For radio-telephony or radio-telegraphy only	5%	B3
8529.90.93	- - - Other, of the goods of heading 85.28	5%	B5
8529.90.99	- - - Other	5%	B3
	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).		
8530.10.00	- Equipment for railways or tramways		A
	- Other equipment:		
8530.80.10	- - For roads		A
8530.80.90	- - Other		A
	- Parts:		
8530.90.10	- - Of the goods of subheading 8530.10.00		A
8530.90.20	- - Of the goods of subheading 8530.80.00		A
	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.		
	- Burglar or fire alarms and similar apparatus:		
8531.10.10	- - Burglar alarms	20%	B5
8531.10.20	- - Fire alarms	20%	B5
8531.10.30	- - Smoke alarms	20%	B5
8531.10.40	- - SOS shrill alarms	20%	B5
8531.10.90	- - Other	20%	B3
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) [ITA1/A-054] [ITA1/B-193]	20%	B5
	- Other apparatus:		
	- - Electric bell and horn:		
8531.80.11	- - - Door bells, buzzers and dings	20%	B3
8531.80.19	- - - Other	20%	B3
8531.80.20	- - Flat panel displays (including Electro Luminescence, Plasma and other technologies) for products falling within the Information Technology Agreement (ITA) [ITA1/B-193]	20%	B5
8531.80.30	- - Telegraphic apparatus for ships' engine rooms	20%	B3
8531.80.90	- - Other	20%	B5
	- Parts:		
8531.90.10	- - Parts including printed circuit assemblies of subheading 8531.20.00 [ITA1/A-055] [ITA/B-193] or 8531.80.20 [ITA1/B-193]	20%	B5
	- - Other:		
8531.90.91	- - - Of door bells	20%	B5
8531.90.92	- - - Of other bells and horns	20%	B5
8531.90.99	- - - Other	20%	B5
	Electrical capacitors, fixed, variable or adjustable (pre-set).		
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power	20%	B3

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	capacitors) [ITA1/A-056]		
	- <i>Other fixed capacitors:</i>		
8532.21.00	- - Tantalum [ITA1/A-057]	20%	B5
8532.22.00	- - Aluminium electrolytic [ITA/A-058]	20%	B5
8532.23.00	- - Ceramic dielectric, single layer [ITA1/A-059]	20%	B5
8532.24.00	- - Ceramic dielectric, multiplayer [ITA1/A-060]	20%	B3
8532.25.00	- - Dielectric of paper or plastics [ITA1/A-061]		A
8532.29.00	- - Other [ITA1/A-062]	20%	B3
8532.30.00	- Variable or adjustable (pre-set) capacitors [ITA1/A-063]	20%	B5
	- <i>Parts: [ITA1/A-064]</i>		
8532.90.10	- - Used with capacity of 500 KVA or more	20%	B5
8532.90.90	- - Other	20%	B5
	Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
	- <i>Fixed carbon resistors, composition or film type: [ITA1/A-065]</i>		
8533.10.10	- - Surface mounted	20%	B5
8533.10.90	- - Other	20%	B3
	- <i>Other fixed resistors:</i>		
8533.21.00	- - For a power handling capacity not exceeding 20 W [ITA1/A-066]	20%	B5
8533.29.00	- - Other	20%	B3
	- <i>Wirewound variable resistors, including rheostats and potentiometers:</i>		
8533.31.00	- - For a power handling capacity not exceeding 20 W [ITA1/A-068]	20%	B5
8533.39.00	- - Other [ITA1/A-069]	20%	B5
8533.40.00	- Other variable resistors, including rheostats and potentiometers [ITA1/A-070]	20%	B3
8533.90.00	- Parts [ITA1/A-072]	20%	B3
	Printed circuits. [ITA1/A-072]		
8534.00.10	- Single-sided	20%	B3
8534.00.20	- Double-sided	20%	B5
8534.00.30	- Multi-layer	20%	B5
8534.00.90	- Other	20%	B5
	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, junction boxes), for a voltage exceeding 1,000 volts.		
8535.10.00	- Fuses	20%	B3
	- <i>Automatic circuit breakers:</i>		
	- - <i>For a voltage of less than 72.5 kV:</i>		
8535.21.10	- - - Moulded case type	20%	B5
	- - - <i>For a voltage of 66 kV or more:</i>		
8535.21.21	- - - - Air brake electric contractor	20%	B5
8535.21.29	- - - - Other	20%	B5
8535.21.90	- - - Other	20%	B3
	- <i>Other:</i>		
8535.29.10	- - - Moulded case type	20%	B5
8535.29.90	- - - Other	20%	B3
	- <i>Isolating switches and make-and-break switches:</i>		
	- - <i>Suitable for voltage exceeding 1000 V but not exceeding 40,000 V:</i>		
8535.30.11	- - - Current switches	20%	B5
8535.30.19	- - - Other	20%	B5
8535.30.20	- - For a voltage of 66 kV or more	20%	B5
	- <i>Other:</i>		
8535.30.91	- - - Current switches	20%	B5
8535.30.99	- - - Other	20%	B5
	- <i>Lightning arresters, voltage limiters and surge suppressors:</i>		
8535.40.10	- - Lightning arresters	20%	B5

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8535.40.20	- Voltage limiters	20%	B5
8535.40.30	- Surge suppressors	20%	B3
	- <i>Other:</i>		
8535.90.10	- Bushing assemblies, tap changer assemblies, connectors and terminals, for electricity distribution and power transformers	20%	B5
8535.90.90	- Other	20%	B3
	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, junction boxes), for a voltage not exceeding 1,000 volts.		
	- <i>Fuses:</i>		
8536.10.10	- Thermal fuses; glass type fuses	20%	B3
8536.10.90	- Other	20%	B3
	- <i>Automatic circuit breakers:</i>		
8536.20.10	- Moulded case type	20%	B3
8536.20.20	- For incorporation into electro-thermic domestic appliances of heading 85.16	20%	B3
8536.20.90	- Other	20%	B3
	- <i>Other apparatus for protecting electrical circuits:</i>		
8536.30.10	- Lightning arrestor	20%	B5
8536.30.90	- Other	20%	B3
	- <i>Relays:</i>		
8536.41.00	- For a voltage not exceeding 60 V	20%	B3
8536.49.00	- Other	20%	B3
	- <i>Other switches:</i>		
8536.50.10	- Smoke switches	20%	B3
8536.50.20	- Over current and residual current automatic switches	20%	B3
8536.50.30	- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines	20%	B3
8536.50.40	- Miniature switches for rice cookers or oven toasters	20%	B3
8536.50.50	- Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches) [ITA1/A-073]; electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts [ITA1/A-074]; electromechanical snap-action switches for a current not exceeding 11 amps [ITA1/A-075]	20%	B3
8536.50.60	- Make and break switches of a kind used in domestic electrical wiring not exceeding 500 v and having a rated current carrying capacity not exceeding 20 amp	20%	B3
8536.50.90	- Other	20%	B5
	- <i>Lamp-holders, plugs and sockets:</i>		
	- <i>Lamp-holders:</i>		
8536.61.10	- - Of a kind used for compact lamps or halogen lamps	20%	B3
8536.61.90	- - Other	20%	B5
	- <i>Plugs and sockets:</i>		
8536.69.10	- - Telephone plugs	20%	B5
8536.69.20	- - Audio/video sockets and cathode ray tube (CRT) sockets for television or radio receivers	20%	B5
8536.69.30	- - Sockets and other plugs for co-axial cables and printed circuits [ITA1/A-076]	20%	B3
8536.69.90	- - Other	20%	B10
	- <i>Other apparatus:</i>		
8536.90.10	- Connection and contact elements for wires and cables [ITA1/A-077]; wafer probers [ITA1/B-166]	20%	B3
8536.90.20	- Junction boxes	20%	B3
8536.90.30	- Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for coaxial cable; commutator	20%	B3

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8536.90.90	- - Other 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, other than switching apparatus of heading 85.17. <i>- For a voltage not exceeding 1,000 V:</i>	20%	B10
8537.10.10	- - Switchboards and control panels	20%	B3
8537.10.20	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of headings 84.71, 85.17 or 85.25 [ITA/2]	20%	B3
8537.10.30	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)]	20%	B3
8537.10.90	- - Other <i>- For a voltage exceeding 1,000 V:</i>	20%	B5
8537.20.10	- - Switchboards	20%	B5
8537.20.20	- - Control panels	20%	B3
8537.20.90	- - Other Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. <i>- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus:</i> <i>- - For voltage not exceeding 1,000 V:</i>	20%	B3
8538.10.11	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)]	20%	B3
8538.10.19	- - - Other <i>- - For voltage exceeding 1,000 V:</i>	20%	B3
8538.10.21	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)]	20%	B3
8538.10.29	- - - Other <i>- Other:</i> <i>- - For a voltage not exceeding 1000 V:</i>	20%	B3
8538.90.11	- - - Parts including printed circuit assemblies of: telephone plugs; connection and contact elements for wires and cables; wafer probers	20%	B3
8538.90.12	- - - Parts of goods of subheadings 8536.50.50, 8536.69.30 and 8536.90.10 [ITA/2]	20%	B3
8538.90.13	- - - Parts of goods of subheading 8537.10.20 [ITA/2]	20%	B3
8538.90.19	- - - Other <i>- - For a voltage exceeding 1000 V:</i>	20%	B3
8538.90.21	- - - Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	20%	B3
8538.90.29	- - - Other Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; <i>- Sealed beam lamp units:</i>	20%	B3
8539.10.10	- - For motor vehicles of chapter 87	20%	B5
8539.10.90	- - Other <i>- Other filament lamps, excluding ultra-violet or infra-red lamps:</i> <i>- Tungsten halogen:</i>	20%	B3
8539.21.10	- - - Reflector lamp bulbs	20%	B3
8539.21.20	- - - Special purpose bulbs for medical equipment	20%	B3
8539.21.30	- - - Of a kind used for motor vehicles	20%	B3
8539.21.90	- - - Other <i>- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:</i>	20%	B3
8539.22.10	- - - Reflector lamp bulbs	20%	B3
8539.22.20	- - - Special purpose bulbs for medical equipment	20%	B3
8539.22.90	- - - Other	20%	B3

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	- - Other:		
8539.29.10	- - - Reflector lamp bulbs	20%	B3
8539.29.20	- - - Operation lamp bulbs	20%	B3
8539.29.30	- - - Bulbs of a kind used for motor vehicles	20%	B5
8539.29.40	- - - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 volts; special purpose bulbs for medical equipment	20%	B3
8539.29.50	- - - Other, having capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	20%	B3
8539.29.60	- - - Other, having capacity not exceeding 200 W and a voltage not exceeding 100 V	20%	B3
8539.29.90	- - - Other		A
	- Discharge lamps, other than ultra-violet lamps:		
	- Fluorescent, hot cathode:		
8539.31.10	- - - Tubes for compact fluorescent lamps	20%	B3
8539.31.20	- - - Tube Lamps/fluorescent lamps in straight or circular form	20%	B3
8539.31.90	- - - Other	20%	B5
8539.32.00	- Mercury or sodium vapour lamps; metal halide lamps	20%	B3
	- Other:		
	- - Tubes for compact fluorescent lamps:		
8539.39.11	- - - Neon lamps	20%	B3
8539.39.19	- - - Other	20%	B5
8539.39.20	- - - Discharge lamps for decorative or publicity purposes	20%	B5
	- - Other fluorescent cold cathode types:		
8539.39.31	- - - Neon lamps	20%	B3
8539.39.39	- - - Other	20%	B3
8539.39.40	- - Electric lamps for motor vehicle or cycles	20%	B5
8539.39.90	- - Other	20%	B5
	- Ultra-violet or infra-red lamps; arc lamps:		
8539.41.00	- Arc lamps	20%	B3
8539.49.00	- Other	20%	B3
	- Parts:		
8539.90.10	- Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	20%	B3
8539.90.20	- Other, suitable for lamps of vehicles of all kind	20%	B5
8539.90.30	- Other, suitable for ultra-violet or infra-red lamps or arc lamps	20%	B3
8539.90.90	- Other	20%	B5
	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:		
	- Colour:		
8540.11.10	- - Flat monitor	20%	B5
8540.11.90	- - Other	20%	B5
8540.12.00	- Black and white or other monochrome	20%	B5
	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes:		
8540.20.10	- For use with articles of heading 85.25	20%	B5
8540.20.90	- Other	20%	B5
	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm: [ITA1/B-195]		
8540.40.10	- For use with articles of heading 85.25	20%	B5
8540.40.90	- Other	20%	B5
	- Data/graphic display tubes, black and white or other monochrome:		
8540.50.10	- For use with articles of heading 85.25	20%	B5
8540.50.90	- Other	20%	B5
8540.60.00	- Other cathode-ray tubes	20%	B5

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	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
	- - Magnetrons:		
8540.71.10	- - - For use with articles of heading 85.25	20%	B5
8540.71.90	- - - Other	20%	B5
	- - Klystrons:		
8540.72.10	- - - For use with articles of heading 85.25	20%	B5
8540.72.90	- - - Other	20%	B5
	- - Other:		
8540.79.10	- - - For use with articles of heading 85.25	20%	B5
8540.79.90	- - - Other	20%	B5
	- Other valves and tubes:		
	- - Receivers or amplifier valves and tubes:		
8540.81.10	- - - For use with articles of heading 85.25	20%	B5
8540.81.90	- - - Other	20%	B3
	- - Other:		
8540.89.10	- - - For use with articles of heading 85.25	20%	B5
8540.89.90	- - - Other	20%	B5
	- Parts:		
	- - Of cathode-ray tubes:		
8540.91.10	- - - For use with article of heading 85.25	20%	B5
8540.91.20	- - - Beam directing coil and voltage transforming coil	20%	B5
8540.91.90	- - - Other	20%	B5
	- - Other:		
8540.99.10	- - - Of microwave tubes	20%	B5
8540.99.20	- - - For use with article of heading 85.25	20%	B5
8540.99.90	- - - Other	20%	B5
	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
8541.10.00	- Diodes, other than photosensitive or light emitting diodes [ITA1/A-078]		A
	- Transistors, other than photosensitive transistors:		
8541.21.00	- - With a dissipation rate of less than 1 W [ITA1/A-079]		A
8541.29.00	- - Other [ITA1/A-080]		A
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices [ITA1/A-081]		A
	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes: [ITA1/A-082]		
8541.40.10	- - Light emitting diodes		A
8541.40.20	- - Photocells, including photodiodes and phototransistors		A
	- - Other:		
8541.40.91	- - - For use with articles of heading 85.25		A
8541.40.99	- - - Other		A
8541.50.00	- Other semiconductor devices [ITA1/A-083]		A
8541.60.00	- Mounted piezo-electric crystals [ITA1/A-084]		A
8541.90.00	- Parts [ITA1/A-085]	20%	B3
	Electronic integrated circuits and microassemblies.		
8542.10.00	- Cards incorporating an electronic integrated circuit ("smart" cards) [ITA1/A-086]		A
	- Monolithic integrated circuits:		
	- - Digital: [ITA1/A-087, 088 and 089]		
8542.21.10	- - - Wafers and discs, electrically circuit-programmed, whether or not coated on one side with gold or aluminium		A
8542.21.90	- - - Other		A
	- - Other: [ITA1/A-090]		

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8542.29.10	- - Wafers and discs, electrically circuit-programmed, whether or not coated on one side with gold or aluminium		A
8542.29.90	- - Other		A
8542.60.00	- Hybrid integrated circuits [ITA1/A-091]		A
8542.70.00	- Electronic microassemblies [ITA1/A-092]		A
	- <i>Parts: [ITA1/A-093]</i>		
8542.90.10	- - Frames or lead frames, being part of integrated circuits, composed of substances of any of the following characters: 1. Of 58% iron and 42% nickel may be partly coated with gold, aluminium or silver 2. Of 99% copper may be partly coated with gold, aluminium or silver 3. Of 58% iron and 42% nickel coated outside with gold and partly covered with ceramic 4. Partly of ceramic, and partly of nickel coated with gold	20%	B5
8542.90.20	- - Lids and caps, of 58% iron and 42% nickel coated with gold or of ceramic, coated with quartz, whether or not partly made of glass; bases of ceramic coated with glass whether or not partly coated with gold	20%	B5
8542.90.90	- - Other Electrical machines and apparatus, having individual functions, not specified or included in this Chapter. <i>- Particle accelerators:</i>	20%	B5
8543.11.00	- - Ion implanters for doping semiconductor materials [ITA1/A-167]	20%	B5
8543.19.00	- - Other	20%	B5
8543.20.00	- Signal generators <i>- Machines and apparatus for electro-plating, electrolysis or electrophoresis:</i>	20%	B5
8543.30.10	- - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]	20%	B5
8543.30.20	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates [ITA/2 (AS2)]	20%	B5
8543.30.90	- - Other	20%	B5
8543.40.00	- Electric fence energisers <i>- Other machines and apparatus:</i>	20%	B3
8543.81.00	- - Proximity cards and tags [ITA1/A-094]	20%	B3
	- - <i>Other:</i>		
8543.89.10	- - - Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	20%	B3
8543.89.20	- - - Electrical machines with translation or dictionary functions [ITA1/A-095]; flat panel displays (including LCD, Electro-Luminescence, Plasma and other technologies falling within the Information Technology Agreement (ITA) [ITA1/B-193]; apparatus for physical deposition by sputtering on semiconductor wafers [ITA/B-141]; physical deposition apparatus for semiconductor production [ITA1/B-147]	20%	B5
8543.89.30	- - - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs [ITA1/2 (AS2)]	20%	B3
8543.89.40	- - - Machines for curing material by ultra-violet light for the manufacture of PCB/PWBs or PCAs [ITA1/2 (AS2)]	20%	B3
8543.89.50	- - - Apparatus for physical deposition on flat panel display substrates [ITA1/2 (AS2)]	20%	B3
8543.89.60	- - - Electrical mine detonators	20%	B5
8543.89.70	- - - Low noise-amplifiers (LNA) and low noise blocks (LNB)	20%	B3
8543.89.90	- - - Other <i>- Parts:</i>	20%	B3
8543.90.10	- - Of the goods of subheading 8543.30.10	20%	B5
8543.90.20	- - Of the goods of subheading 8543.30.20	20%	B3
8543.90.30	- - Of the goods of subheading 8543.11.00	20%	B5
8543.90.40	- - Of the goods of subheading 8543.81.00	20%	B3
8543.90.50	- - Of the goods of subheading 8543.19.00 or 8543.20.00	20%	B3
8543.90.60	- - Parts including subassemblies of the goods of subheading 8543.89.10	20%	B3

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8543.90.70	- - Of goods of subheading 8543.89.20 [ex B-149 ex B-158]	20%	B3
8543.90.80	- - Of the goods of subheadings 8543.89.30, 8543.89.40 or 8543.89.50 [ITA1/2 (AS2)]	20%	B3
8543.90.90	- - Other	20%	B5
	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.		
	- <i>Winding wire:</i>		
	- - <i>Of copper:</i>		
8544.11.10	- - - Lacquered or enamelled		A
8544.11.20	- - - Covered with paper, textile material or PVC		A
8544.11.30	- - - Lacquered or enamelled and covered with paper, textile material or PVC		A
8544.11.40	- - - Other, rectangular cross-section and without connectors		A
8544.11.90	- - - Other		A
	- - <i>Other:</i>		
8544.19.10	- - - Lacquered or enamelled		A
8544.19.20	- - - Manganese resistance wire		A
8544.19.90	- - - Other		A
	- <i>Co-axial cable and other co-axial electric conductors :</i>		
8544.20.10	- - Insulated cables fitted with connectors, for a voltage not exceeding 66,000 V	20%	B5
8544.20.20	- - Insulated cables not fitted with connectors, for a voltage not exceeding 66,000 V	20%	B5
8544.20.30	- - Insulated cables fitted with connectors, for a voltage exceeding 66,000 V	20%	B3
8544.20.40	- - Insulated cables not fitted with connectors, for a voltage exceeding 66,000 V	20%	B10
	- <i>Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:</i>		
8544.30.10	- - Wiring harnesses for motor vehicles	20%	B3
8544.30.90	- - Other	20%	B3
	- <i>Other electric conductors, for a voltage not exceeding 80 V:</i>		
	- - <i>Fitted with connectors:</i>		
	- - - <i>Of a kind used for telecommunications: [ITA1/A-096]</i>		
8544.41.11	- - - - Telephone cables, submarine	20%	B5
8544.41.12	- - - - Telephone cables, other than submarine	20%	B5
8544.41.13	- - - - Telegraph and radio relay cables, submarine	20%	B5
8544.41.14	- - - - Telegraph and radio relay cables, other than submarine	20%	B5
8544.41.15	- - - - Other plastic insulated electric cable having cross section not exceeding 300 mm ²	20%	B3
8544.41.19	- - - - Other	20%	B3
	- - - <i>Other:</i>		
8544.41.91	- - - - Plastic insulated electric cable having a cross section not exceeding 300 mm ²	20%	B5
8544.41.92	- - - - Plastic insulated electric cable having a cross section exceeding 300 mm ²	20%	B5
8544.41.93	- - - - Plastic insulated electric conductors	20%	B5
8544.41.94	- - - - Controlling cables	20%	B5
8544.41.95	- - - - Battery cables	20%	B3
8544.41.99	- - - - Other	20%	B3
	- - <i>Other:</i>		
	- - - <i>Of a kind used for telecommunications: [ITA1/A-097]</i>		
8544.49.11	- - - - Telephone, telegraph and radio relay cables, submarine	20%	B5
8544.49.12	- - - - Telephone, telegraph and radio relay cables, other than submarine	20%	B5
8544.49.19	- - - - Other	20%	B3
	- - - <i>Other:</i>		

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8544.49.91	----- Plastic insulated electric cable having a cross section not exceeding 300 mm ²	20%	B3
8544.49.92	----- Plastic insulated electric cable having a cross section exceeding 300 mm ²	20%	B3
8544.49.93	----- Plastic insulated electric conductors	20%	B3
8544.49.94	----- Controlling cables	20%	B3
8544.49.95	----- Shielded wire of a kind used in the manufacture of automotive wiring harness	20%	B3
8544.49.99	----- Other	20%	B3
	- <i>Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:</i>		
	- - <i>Fitted with connectors:</i>		
	- - - <i>Of a kind used for telecommunications: [ITA1/A-098]</i>		
8544.50.11	----- Telephone, telegraph and radio relay cables, submarine	20%	B5
8544.50.12	----- Telephone, telegraph and radio relay cables, other than submarine	20%	B5
8544.50.19	----- Other	20%	B5
	- - - <i>Other:</i>		
8544.50.91	----- Plastic insulated electric cable having a cross section not exceeding 300 mm ²	20%	B5
8544.50.92	----- Plastic insulated electric cable having a cross section exceeding 300 mm ²	20%	B5
8544.50.93	----- Plastic insulated electric conductors	20%	B5
8544.50.94	----- Controlling cables	20%	B5
8544.50.99	----- Other	20%	B3
	- - <i>Other:</i>		
	- - - <i>Of a kind used for telecommunications:</i>		
8544.59.11	----- Telephone, telegraph and radio relay cables, submarine	20%	B3
8544.59.12	----- Telephone, telegraph and radio relay cables, other than submarine	20%	B3
8544.59.19	----- Other	20%	B3
	- - - <i>Other:</i>		
8544.59.91	----- Plastic insulated electric cable having a cross section not exceeding 300 mm ²	20%	B3
8544.59.92	----- Plastic insulated electric cable having a cross section exceeding 300 mm ²	20%	B3
8544.59.93	----- Plastic insulated electric conductors	20%	B3
8544.59.94	----- Controlling cables	20%	B3
8544.59.99	----- Other	20%	B3
	- <i>Other electric conductors, for a voltage exceeding 1,000 V:</i>		
	- - <i>For a voltage exceeding 1 kV but not exceeding 36 kV:</i>		
8544.60.11	----- Plastic insulated electric cables having a cross section not exceeding 400 mm ²	20%	B3
8544.60.19	----- Other	20%	B3
	- - <i>For a voltage exceeding 36 kV but not exceeding 66 kV:</i>		
8544.60.21	----- Plastic insulated electric cables having a cross section not exceeding 400 mm ²	20%	B3
8544.60.29	----- Other	20%	B3
	- - <i>For a voltage exceeding 66 kV:</i>		
8544.60.31	----- Plastic insulated electric cables having a cross section not exceeding 400 mm ²	20%	B3
8544.60.39	----- Other	20%	B3
	- - <i>Other:</i>		
8544.60.91	----- Telephone, telegraph, radio relay cables, submarine	20%	B3
8544.60.92	----- Telephone, telegraph, radio relay cables, other than submarine	20%	B3
8544.60.99	----- Other	20%	B3
	- <i>Optical fibre cables: [ITA1/A-099]</i>		
8544.70.10	- - Telephone, telegraph and radio relay cables, submarine	20%	B5
8544.70.20	- - Telephone, telegraph and radio relay cables, other than submarine	20%	B5
8544.70.90	- - Other	20%	B3

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	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, a kind used for electrical purposes.		
	- <i>Electrodes:</i>		
8545.11.00	- - Of a kind used for furnaces	20%	B5
8545.19.00	- - Other	20%	B3
8545.20.00	- Brushes	20%	B3
	- <i>Other:</i>		
8545.90.10	- - Battery carbons	20%	B5
8545.90.90	- - Other	20%	B3
	Electrical insulators of any material.		
	- <i>Of glass:</i>		
8546.10.10	- - For a voltage of 50 kV or more		A
8546.10.90	- - Other		A
	- <i>Of ceramic:</i>		
8546.20.10	- - Bushing with or without passebar for transformator		A
8546.20.90	- - Other		A
8546.90.00	- Other		A
	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials 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.		
8547.10.00	- Insulating fittings of ceramics	20%	B5
8547.20.00	- Insulating fittings of plastics	20%	B5
	- <i>Other:</i>		
8547.90.10	- - Electric conduit and joints therefor, of base metal lined with insulating material	20%	B3
8547.90.90	- - Other	20%	B3
	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.		
	- <i>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:</i>		
8548.10.10	- - Lead acid scrap storage batteries, drained or undrained		A
8548.10.20	- - Waste and scrap containing mainly iron		A
8548.10.30	- - Waste and scrap containing mainly copper		A
8548.10.90	- - Other		A
	- <i>Other:</i>		
8548.90.10	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes (LEDs), a thin-film transistor (TFT) matrix and a scanning condenser, capable of scanning text [ITA/2]	20%	B3
8548.90.20	- - Printed circuit assemblies for products falling within the Information Technology Agreement (ITA), including such assemblies for external connections such as cards that conform to the PCMCIA standard. Such printed circuit assemblies consist of one or more printed circuits of heading 85.34 with one or more active elements assembled thereon, with or without passive elements. "Active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 85.41, and integrated circuits and micro assemblies of heading 85.42 [ITA1/B-199]	20%	B5
8548.90.30	- - Synthetizer for radio communications	20%	B5
8548.90.40	- - Parts of flat panel displays (including LCD, Electro-luminescence Plasma and other technologies) for products falling within the Information Technology Agreement (ITA) [ITA B-193] [ITA/B-199]	20%	B5
8548.90.90	- - Other	20%	B3

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	Rail locomotives powered from an external source of electricity or by electric accumulators.	
8601.10.00	- Powered from an external source of electricity	A
8601.20.00	- Powered by electric accumulators	A
	Other rail locomotives; locomotive tenders.	
8602.10.00	- Diesel-electric locomotives	A
8602.90.00	- Other	A
	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
8603.10.00	- Powered from an external source of electricity	A
8603.90.00	- Other	A
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	A
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04). Railway or tramway goods vans and wagons, not self-propelled.	A
8606.10.00	- Tank wagons and the like	A
8606.20.00	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	A
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	A
	- Other:	
8606.91.00	- - Covered and closed	A
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	A
8606.99.00	- - Other	A
	Parts of railway or tramway locomotives or rolling-stock.	
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.11.00	- - Driving bogies and bissel-bogies	A
8607.12.00	- - Other bogies and bissel-bogies	A
8607.19.00	- - Other, including parts	A
	- Brakes and parts thereof:	
8607.21.00	- - Air brakes and parts thereof	A
8607.29.00	- - Other	A
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	A
	- Other parts:	
8607.91.00	- - Of locomotives	A
8607.99.00	- - Other	A
	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.	
8608.00.10	- Mechanical signalling, safety or traffic control equipment for roads	A
8608.00.20	- Electromechanical equipment	A
8608.00.90	- Other	A
	Containers (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	
	- Of metal:	
8609.00.11	- - Dry containers	A
8609.00.19	- - Other	A
	- Of wood:	
8609.00.21	- - Dry containers	A
8609.00.29	- - Other	A
	- Other:	
8609.00.91	- - Dry containers	A
8609.00.99	- - Other	A
	Tractors (other than tractors of heading 87.09).	

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	- Pedestrian controlled tractors:			
	- - Of a power not exceeding 22.5 kW:			
8701.10.11	- - - Two-wheeled agricultural tractors			A
8701.10.12	- - - Other two-wheeled tractors			A
8701.10.19	- - - Other			A
	- - Of a power exceeding 22.5 kW:			
8701.10.21	- - - Two-wheeled agricultural tractors			A
8701.10.22	- - - Other two-wheeled tractors			A
8701.10.29	- - - Other			A
	- Road tractors for semi-trailers:			
	- - Of a cylinder capacity not exceeding 1,100 cc:			
8701.20.11	- - - Four wheeled truck tractors	15%		B3
8701.20.19	- - - Other	15%		B3
	- - Of a cylinder capacity exceeding 1,100 cc:			
	- - - Of a power not exceeding 67 kW:			
8701.20.21	- - - - Four wheeled truck tractors	15%		B3
8701.20.29	- - - - Other	15%		B3
	- - - Of a power exceeding 67 kW:			
8701.20.31	- - - - Four wheeled truck tractors	15%		B3
8701.20.39	- - - - Other	15%		B3
	- Track-laying tractors:			
8701.30.11	- - Of a cylinder capacity not exceeding 1,100 cc			A
	- - Of a cylinder capacity exceeding 1,100 cc:			
8701.30.12	- - - Of a power not exceeding 67 kW			A
8701.30.19	- - - Of a power exceeding 67 kW			A
	- Other:			
	- - Agricultural tractors:			
	- - - Of a cylinder capacity not exceeding 1,100 cc:			
8701.90.11	- - - - Four wheeled truck tractors			A
8701.90.19	- - - - Other			A
	- - - Of a cylinder capacity exceeding 1,100 cc:			
	- - - - Of a power not exceeding 67 kW:			
8701.90.21	- - - - - Four wheeled truck tractors			A
8701.90.29	- - - - - Other			A
	- - - - Of a power exceeding 67 kW:			
8701.90.31	- - - - - Four wheeled truck tractors			A
8701.90.39	- - - - - Other			A
	- - Other:			
8701.90.91	- - - Of a cylinder capacity not exceeding 1,100 cc			A
	- - - Of a cylinder capacity exceeding 1,100 cc:			
8701.90.92	- - - - Of a power not exceeding 67 kW			A
8701.90.99	- - - - Of a power exceeding 67 kW			A
	Motor vehicles for the transport of ten or more persons, including the driver.			
	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	- - For the transport of less than 16 persons:			
	- - - Motor buses:			
	- - - - CKD:			
8702.10.01	- - - - - Of a gross vehicle weight not exceeding 5 t	20%		B3
8702.10.02	- - - - - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%		B3
8702.10.03	- - - - - Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	20%		B3
8702.10.04	- - - - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20%		B3
8702.10.05	- - - - - Of a gross vehicle weight exceeding 24 t	20%		B3
	- - - - CBU/Other:			

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8702.10.06	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.07	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.08	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	20%	B3
8702.10.09	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20%	B3
8702.10.10	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	--- Other:		
	---- CKD:		
8702.10.11	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.12	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.13	----- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	20%	B3
8702.10.14	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	---- CBU/Other:		
8702.10.15	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.16	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.17	----- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	20%	B3
8702.10.18	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	- - For the transport of 16 persons or more but less than 30 persons:		
	--- Motor buses:		
	---- CKD:		
8702.10.21	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.22	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.23	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	20%	B3
8702.10.24	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20%	B3
8702.10.25	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	---- CBU/Other:		
8702.10.26	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.27	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.28	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	20%	B3
8702.10.31	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20%	B3
8702.10.32	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	--- Other:		
	---- CKD:		
8702.10.33	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.34	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.35	----- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	20%	B3
8702.10.36	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	---- CBU/Other:		
8702.10.37	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.38	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.39	----- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	20%	B3
8702.10.40	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	- - For the transport of 30 persons or more:		
	--- Buses designed specially for use in airports:		
	---- CKD:		
8702.10.41	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.42	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.43	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	20%	B3
8702.10.44	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20%	B3
8702.10.45	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	---- CBU/Other:		
8702.10.46	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.47	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.48	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	20%	B3
8702.10.49	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20%	B3

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8702.10.50	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	--- Other motor buses:		
	---- CKD:		
8702.10.51	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.52	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.53	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	20%	B3
8702.10.54	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20%	B3
8702.10.55	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	---- CBU/Other:		
8702.10.56	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.57	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.58	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	20%	B3
8702.10.59	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20%	B3
8702.10.60	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	--- Other:		
	---- CKD:		
8702.10.61	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.62	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.63	----- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	20%	B3
8702.10.64	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	---- CBU/Other:		
8702.10.65	----- Of a gross vehicle weight not exceeding 5 t	20%	B3
8702.10.66	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	20%	B3
8702.10.67	----- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	20%	B3
8702.10.68	----- Of a gross vehicle weight exceeding 24 t	20%	B3
	- Other:		
	- - For the transport of less than 16 persons:		
	--- Motor buses:		
8702.90.11	---- CKD	20%	B3
8702.90.12	---- CBU/Other	20%	B3
	--- Other:		
8702.90.21	---- CKD	20%	B3
8702.90.22	---- CBU/Other	20%	B3
	- - For the transport of 16 persons or more but less than 30 persons:		
	--- Motor buses:		
8702.90.31	---- CKD	20%	B3
8702.90.32	---- CBU/Other	20%	B3
	--- Other:		
8702.90.41	---- CKD	20%	B3
8702.90.42	---- CBU/Other	20%	B3
	- - For the transport of 30 persons and more:		
	--- Buses designed specially for use in airport:		
8702.90.51	---- CKD	20%	B3
8702.90.52	---- CBU/Other	20%	B3
	--- Other motor buses:		
8702.90.61	---- CKD	20%	B3
8702.90.62	---- CBU/Other	20%	B3
	--- Other:		
8702.90.91	---- CKD	20%	B3
8702.90.92	---- CBU/Other	20%	B3
	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.		
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		

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	- - For the transport of not more than 8 persons including the driver:		
8703.10.11	- - - Golf cars and golf buggies	20%	B3
8703.10.12	- - - Go-karts	20%	B3
8703.10.19	- - - Other	20%	B3
	- - For the transport of 9 persons including the driver:		
8703.10.91	- - - Golf cars and golf buggies	20%	B3
8703.10.99	- - - Other	20%	B3
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engines:		
	- - Of a cylinder capacity not exceeding 1,000 cc:		
8703.21.10	- - - Hearses	20%	B3
8703.21.20	- - - Prison vans	20%	B3
	- - - <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
8703.21.31	- - - - CKD	20%	B3
8703.21.32	- - - - CBU/Other	20%	B3
	- - - <i>Other, for the transport of 8 persons or less:</i>		
8703.21.41	- - - - Four wheel drive vehicles, CKD	20%	B3
8703.21.42	- - - - Four wheel drive vehicles, CBU/Other	20%	B3
8703.21.43	- - - - Other, CKD	20%	B3
8703.21.44	- - - - Other	20%	B3
	- - - <i>Other, for the transport of 9 persons including the driver:</i>		
8703.21.51	- - - - Four wheel drive vehicles, CKD	20%	B3
8703.21.52	- - - - Four wheel drive vehicles, CBU/Other	20%	B3
8703.21.53	- - - - Motor cars (including station wagons, sports cars and racing cars), CKD	20%	B3
8703.21.54	- - - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.21.55	- - - - Other, CKD	20%	B3
8703.21.56	- - - - Other	20%	B3
	- - <i>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:</i>		
8703.22.10	- - - Ambulance		A
8703.22.20	- - - Motor-homes	20%	B3
8703.22.30	- - - Hearses	20%	B3
8703.22.40	- - - Prison vans	20%	B3
	- - - <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
8703.22.51	- - - - CKD	20%	B3
8703.22.52	- - - - CBU/Other	20%	B3
	- - - <i>Other, for the transport of 8 persons or less:</i>		
8703.22.61	- - - - Four wheel drive vehicles, CKD	20%	B3
8703.22.62	- - - - Four wheel drive vehicles, CBU/Other	20%	B3
8703.22.63	- - - - Other, CKD	20%	B3
8703.22.64	- - - - Other	20%	B3
	- - - <i>Other, for the transport of 9 persons including the driver:</i>		
8703.22.71	- - - - Four wheel drive vehicles, CKD	20%	B3
8703.22.72	- - - - Four wheel drive vehicles, CBU/Other	20%	B3
8703.22.73	- - - - Motor cars (including station wagons, sports cars and racing cars), CKD	20%	B3
8703.22.74	- - - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.22.75	- - - - Other, CKD	20%	B3
8703.22.76	- - - - Other	20%	B3
	- - <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:</i>		
8703.23.11	- - - Ambulances		A
8703.23.12	- - - Motor-homes	20%	B3
8703.23.13	- - - Hearses	20%	B3

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8703.23.14	- - - Prison vans	20%	B3
	- - - <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
	- - - - CKD:		
8703.23.15	- - - - Of a cylinder capacity less than 2,000 cc	20%	B3
8703.23.16	- - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.17	- - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - - CBU/Other:		
8703.23.21	- - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.22	- - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.23	- - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.24	- - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - <i>Other, for the transport of 8 persons or less:</i>		
	- - - - Four wheel drive vehicles, CKD:		
8703.23.25	- - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.26	- - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.27	- - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.28	- - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - - Four wheel drive vehicles, CBU/Other:		
8703.23.31	- - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.32	- - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.33	- - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.34	- - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - - Other, CKD:		
8703.23.35	- - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.36	- - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.37	- - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.38	- - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - - Other:		
8703.23.41	- - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.42	- - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.43	- - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.44	- - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - <i>Other, for the transport of 9 persons including the driver:</i>		
	- - - - <i>Motor cars (including station wagons, sports cars and racing cars):</i>		
	- - - - - CKD:		
8703.23.45	- - - - - Of a cylinder capacity less than 2,000 cc	20%	B3
8703.23.46	- - - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.47	- - - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - - - CBU/Other:		
8703.23.51	- - - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.52	- - - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.53	- - - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.54	- - - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - - Four wheel drive vehicles, CKD		
8703.23.55	- - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.56	- - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.57	- - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.58	- - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - - Four wheel drive vehicles, CBU/Other:		
8703.23.61	- - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.62	- - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.63	- - - - Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.64	- - - - Of a cylinder capacity 2,500 cc and above	20%	B3
	- - - - Other, CKD:		

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8703.23.65	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.66	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.67	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.68	----- Of a cylinder capacity 2,500 cc and above	20%	B3
	----- <i>Other:</i>		
8703.23.71	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.23.72	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.23.73	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.23.74	----- Of a cylinder capacity 2,500 cc and above	20%	B3
	----- <i>Of a cylinder capacity exceeding 3,000 cc:</i>		
	----- <i>Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:</i>		
8703.24.11	----- Ambulances		A
8703.24.12	----- Motor-homes	20%	B3
8703.24.13	----- Hearses	20%	B3
8703.24.14	----- Prison vans	20%	B3
	----- <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
8703.24.21	----- CKD	20%	B3
8703.24.22	----- CBU/Other	20%	B3
	----- <i>Other, for the transport of 8 persons or less:</i>		
8703.24.31	----- Four wheel drive vehicles, CKD	20%	B3
8703.24.32	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.24.33	----- Other, CKD	20%	B3
8703.24.34	----- Other	20%	B3
	----- <i>Other, for the transport of 9 persons including the driver:</i>		
8703.24.41	----- Four wheel drive vehicles, CKD	20%	B3
8703.24.42	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.24.43	----- Motor cars (including station wagons, sports cars and racing cars), CKD	20%	B3
8703.24.44	----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.24.45	----- Other, CKD	20%	B3
8703.24.46	----- Other	20%	B3
	----- <i>Of a cylinder capacity exceeding 4,000 cc:</i>		
8703.24.51	----- Ambulances		A
8703.24.52	----- Motor-homes	20%	B3
8703.24.53	----- Hearses	20%	B3
8703.24.54	----- Prison vans	20%	B3
	----- <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
8703.24.61	----- CKD	20%	B3
8703.24.62	----- CBU/Other	20%	B3
	----- <i>Other, for the transport of 8 persons or less:</i>		
8703.24.71	----- Four wheel drive vehicles, CKD	20%	B3
8703.24.72	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.24.73	----- Other, CKD	20%	B3
8703.24.74	----- Other	20%	B3
	----- <i>Other, for the transport of 9 persons including the driver:</i>		
8703.24.81	----- Four wheel drive vehicles, CKD	20%	B3
8703.24.82	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.24.83	----- Motor cars (including station wagons, sports cars and racing cars), CKD	20%	B3
8703.24.84	----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.24.85	----- Other, CKD	20%	B3
8703.24.86	----- Other	20%	B3

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	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	- - Of a cylinder capacity not exceeding 1,500 cc:		
8703.31.10	- - - Ambulances		A
8703.31.20	- - - Motor-homes	20%	B3
8703.31.30	- - - Hearses	20%	B3
8703.31.40	- - - Prison vans	20%	B3
	- - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
8703.31.51	- - - - CKD	20%	B3
	- - - - CBU/Other:		
8703.31.52	- - - - - New	20%	B3
8703.31.53	- - - - - Used	20%	B3
	- - - Other, for the transport of 8 persons or less:		
8703.31.61	- - - - Four wheel drive vehicles, CKD	20%	B3
8703.31.62	- - - - Four wheel drive vehicles, CBU/Other	20%	B3
8703.31.63	- - - - Other, CKD	20%	B3
8703.31.64	- - - - Other	20%	B3
	- - - Other, for the transport of 9 persons including the driver:		
8703.31.71	- - - - Four wheel drive vehicles, CKD	20%	B3
8703.31.72	- - - - Four wheel drive vehicles, CBU/Other	20%	B3
8703.31.73	- - - - Motor cars (including station wagons, sports cars and racing cars), CKD	20%	B3
8703.31.74	- - - - - New motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.31.75	- - - - - Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.31.76	- - - - - Other, CKD	20%	B3
8703.31.77	- - - - - Other	20%	B3
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.32.11	- - - Ambulances		A
8703.32.12	- - - Motor-homes	20%	B3
8703.32.13	- - - Hearses	20%	B3
8703.32.14	- - - Prison vans	20%	B3
	- - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:		
	- - - - CKD:		
8703.32.21	- - - - - Of a cylinder capacity less than 2,000 cc	20%	B3
8703.32.22	- - - - - Of a cylinder capacity 2,000 cc and above	20%	B3
	- - - - CBU/Other:		
8703.32.23	- - - - - New	20%	B3
8703.32.24	- - - - - Used, of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.25	- - - - - Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.26	- - - - - Used, of a cylinder capacity 2,000 cc and above	20%	B3
	- - - Other, for the transport of 8 persons or less:		
	- - - - Four wheel drive vehicles, CKD:		
8703.32.31	- - - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.32	- - - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.33	- - - - - Of a cylinder capacity 2,000 cc and above	20%	B3
	- - - - Four wheel drive vehicles, CBU/Other:		
8703.32.34	- - - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.35	- - - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.36	- - - - - Of a cylinder capacity 2,000 cc and above	20%	B3
	- - - - Other, CKD:		
8703.32.41	- - - - - Of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.42	- - - - - Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3

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8703.32.43	----- Of a cylinder capacity 2,000 cc and above	20%	B3
	---- <i>Other:</i>		
8703.32.44	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.45	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.46	----- Of a cylinder capacity 2,000 cc and above	20%	B3
	--- <i>Other, for the transport of 9 persons including the driver:</i>		
	---- <i>Motor cars (including station wagons, sports cars and racing cars):</i>		
	----- CKD:		
8703.32.51	----- Of a cylinder capacity less than 2,000 cc	20%	B3
8703.32.52	----- Of a cylinder capacity 2,000 cc and above	20%	B3
	---- <i>CBU/Other:</i>		
8703.32.53	----- New	20%	B3
8703.32.54	----- Used, of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.55	----- Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.56	----- Used, of a cylinder capacity 2,000 cc and above	20%	B3
	---- <i>Other:</i>		
	----- <i>Four wheel drive vehicles, CKD:</i>		
8703.32.61	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.62	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.63	----- Of a cylinder capacity 2,000 cc and above	20%	B3
	----- <i>Four wheel drive vehicles, CBU/Other:</i>		
8703.32.64	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.65	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.66	----- Of a cylinder capacity 2,000 cc and above	20%	B3
	----- <i>Other, CKD:</i>		
8703.32.71	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.72	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.73	----- Of a cylinder capacity 2,000 cc and above	20%	B3
	---- <i>Other:</i>		
8703.32.74	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.32.75	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.32.76	----- Of a cylinder capacity 2,000 cc and above	20%	B3
	-- <i>Of a cylinder capacity exceeding 2,500 cc:</i>		
	--- <i>Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:</i>		
8703.33.11	---- Ambulances		A
8703.33.12	---- Motor-homes	20%	B3
8703.33.13	---- Hearses	20%	B3
8703.33.14	---- Prison vans	20%	B3
	---- <i>Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</i>		
8703.33.21	----- CKD	20%	B3
8703.33.22	----- CBU/Other, new	20%	B3
8703.33.23	----- CBU/Other, used	20%	B3
	---- <i>Other, for the transport of 8 persons or less:</i>		
8703.33.24	----- Four wheel drive vehicles, CKD	20%	B3
8703.33.25	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.33.26	----- Other, CKD	20%	B3
8703.33.27	----- Other	20%	B3
	---- <i>Other, for the transport of 9 persons including the driver:</i>		
8703.33.28	----- Four wheel drive vehicles, CKD	20%	B3
8703.33.29	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.33.30	----- Motor cars (including station wagons, sports cars and racing cars), CKD	20%	B3
8703.33.31	----- New motor cars (including station wagons, sports cars and racing	20%	B3

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	cars), CBU/Other		
8703.33.32	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.33.33	----- Other, CKD	20%	B3
8703.33.34	----- Other	20%	B3
	--- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:		
8703.33.41	---- Ambulances		A
8703.33.42	---- Motor-homes	20%	B3
8703.33.43	---- Hearses	20%	B3
8703.33.44	---- Prison vans	20%	B3
	---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:		
8703.33.51	----- CKD	20%	B3
8703.33.52	----- CBU/Other, new	20%	B3
8703.33.53	----- CBU/Other, used	20%	B3
	---- Other, for the transport of 8 persons or less:		
8703.33.54	----- Four wheel drive vehicles, CKD	20%	B3
8703.33.55	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.33.56	----- Other, CKD	20%	B3
8703.33.57	----- Other	20%	B3
	---- Other, for the transport of 9 persons including the driver:		
8703.33.58	----- Four wheel drive vehicles, CKD	20%	B3
8703.33.59	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.33.61	----- Motor cars (including station wagons, sports cars and racing cars), CKD	20%	B3
8703.33.62	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.33.63	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.33.64	----- Other, CKD	20%	B3
8703.33.65	----- Other	20%	B3
	--- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:		
8703.33.71	---- Ambulances		A
8703.33.72	---- Motor-homes	20%	B3
8703.33.73	---- Hearses	20%	B3
8703.33.74	---- Prison vans	20%	B3
	---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:		
8703.33.81	----- CKD	20%	B3
8703.33.82	----- CBU/Other, new	20%	B3
8703.33.83	----- CBU/Other, used	20%	B3
	---- Other, for the transport of 8 persons or less:		
8703.33.84	----- Four wheel drive vehicles, CKD	20%	B3
8703.33.85	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.33.86	----- Other, CKD	20%	B3
8703.33.87	----- Other	20%	B3
	---- Other, for the transport of 9 persons including the driver:		
8703.33.88	----- Four wheel drive vehicles, CKD	20%	B3
8703.33.89	----- Four wheel drive vehicles, CBU/Other	20%	B3
8703.33.91	----- Motor cars (including station wagons, sports cars and racing cars), CKD	20%	B3
8703.33.92	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.33.93	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	20%	B3
8703.33.94	----- Other, new/CKD	20%	B3

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8703.33.99	----- Other, used	20%	B3
	- Other:		
8703.90.11	- - Ambulances		A
8703.90.12	- - Motor-homes	20%	B3
8703.90.13	- - Hearses	20%	B3
8703.90.14	- - Prison vans	20%	B3
	- - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:		
8703.90.21	--- Electric-powered	20%	B3
	--- Other:		
	---- CKD:		
8703.90.22	----- Of a cylinder capacity less than 2,000 cc	20%	B3
8703.90.23	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.24	----- Of a cylinder capacity less than 2,500 cc and above but less than 3,000 cc	20%	B3
8703.90.25	----- Of a cylinder capacity 3,000 cc and above	20%	B3
	---- CBU/Other:		
8703.90.26	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.27	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.28	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.31	----- Of a cylinder capacity less than 2,500 cc and above but less than 3,000 cc	20%	B3
8703.90.32	----- Of a cylinder capacity 3,000 cc and above	20%	B3
	- - Other, for the transport of 8 persons or less:		
	--- Four wheel drive vehicles, CKD:		
8703.90.33	---- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.34	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.35	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.36	---- Of a cylinder capacity 2,500 cc and above	20%	B3
	--- Four wheel drive vehicles, CBU/Other:		
8703.90.37	---- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.38	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.41	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.42	---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	20%	B3
8703.90.43	---- Of a cylinder capacity 3,000 cc and above	20%	B3
	--- Other/CKD:		
8703.90.44	---- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.45	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.46	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.47	---- Of a cylinder capacity 2,500 cc and above	20%	B3
	--- Other:		
8703.90.48	---- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.51	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.52	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.53	---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	20%	B3
8703.90.54	---- Of a cylinder capacity 3,000 cc and above	20%	B3
	- - Other, for the transport of 9 persons:		
	--- Motor cars (including station wagons, sports cars and racing cars):		
8703.90.61	--- Electric-powered	20%	B3
	--- Other:		
	---- CKD:		
8703.90.62	----- Of a cylinder capacity less than 2,000 cc	20%	B3
8703.90.63	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.64	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	20%	B3
8703.90.65	----- Of a cylinder capacity 3,000 cc and above	20%	B3

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	----- <i>CBU/Other:</i>		
8703.90.66	----- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.67	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.68	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.71	----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	20%	B3
8703.90.72	----- Of a cylinder capacity 3,000 cc and above	20%	B3
	--- <i>Other four wheel drive vehicles, CKD:</i>		
8703.90.73	---- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.74	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.75	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.76	---- Of a cylinder capacity 2,500 cc and above	20%	B3
	--- <i>Other four wheel drive vehicles, CBU/Other:</i>		
8703.90.77	---- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.78	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.81	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.82	---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	20%	B3
8703.90.83	---- Of a cylinder capacity 3,000 cc and above	20%	B3
	--- <i>Other CKD:</i>		
8703.90.84	---- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.85	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.86	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.87	---- Of a cylinder capacity 2,500 cc and above	20%	B3
	--- <i>Other:</i>		
8703.90.88	---- Of a cylinder capacity less than 1,800 cc	20%	B3
8703.90.91	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	20%	B3
8703.90.92	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	20%	B3
8703.90.93	---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc	20%	B3
8703.90.94	---- Of a cylinder capacity 3,000 cc and above	20%	B3
	Motor vehicles for the transport of goods.		
	- <i>Dumpers designed for off-highway use:</i>		
	- - <i>Completely Knocked Down (CKD):</i>		
8704.10.11	--- g.v.w. exceeding 24 t	20%	B3
8704.10.12	--- g.v.w. not exceeding 24 t	20%	B3
	- - <i>Completely Built Up (CBU)/Other:</i>		
8704.10.21	--- g.v.w. exceeding 24 t	20%	B3
8704.10.22	--- g.v.w. not exceeding 24 t	20%	B3
	- <i>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</i>		
	- - <i>g.v.w. not exceeding 5 t:</i>		
	--- <i>Completely Knocked Down (CKD):</i>		
8704.21.11	---- Refrigerated vans	20%	B3
8704.21.12	---- Refuse collection vehicles having refuse compressing device	20%	B3
8704.21.13	---- Tanker vehicles	20%	B3
8704.21.14	---- Designed for the transport of concrete or cement in bulk	20%	B3
8704.21.15	---- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.21.16	---- Ordinary lorries (trucks)	20%	B3
8704.21.19	---- Other	20%	B3
	--- <i>Completely Built Up (CBU)/Other:</i>		
8704.21.21	---- Refrigerated vans	20%	B3
8704.21.22	---- Refuse collection vehicles having refuse compressing device	20%	B3
8704.21.23	---- Tanker vehicles	20%	B3
8704.21.24	---- Designed for the transport of concrete or cement in bulk	20%	B3
8704.21.25	---- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.21.26	---- Ordinary lorries (trucks)	20%	B3
8704.21.29	---- Other	20%	B3

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	-- g.v.w exceeding 5 t but not exceeding 20 t:		
	--- Completely Knocked Down (CKD):		
	---- g.v.w not exceeding 6 t:		
8704.22.11	----- Refrigerated vans	20%	B3
8704.22.12	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.22.13	----- Tanker vehicles	20%	B3
8704.22.14	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.22.15	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.22.16	----- Ordinary lorries (trucks)	20%	B3
8704.22.19	----- Other	20%	B3
	---- g.v.w exceeding 6 t but not exceeding 10 t:		
8704.22.21	----- Refrigerated vans	20%	B3
8704.22.22	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.22.23	----- Tanker vehicles	20%	B3
8704.22.24	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.22.25	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.22.26	----- Ordinary lorries (trucks)	20%	B3
8704.22.29	----- Other	20%	B3
	---- g.v.w exceeding 10 t but not exceeding 20 t:		
8704.22.31	----- Refrigerated vans	20%	B3
8704.22.32	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.22.33	----- Tanker vehicles	20%	B3
8704.22.34	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.22.35	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.22.36	----- Ordinary lorries (trucks)	20%	B3
8704.22.39	----- Other	20%	B3
	--- Completely Built-up (CBU)/Other:		
	---- g.v.w not exceeding 6 t:		
8704.22.41	----- Refrigerated vans	20%	B3
8704.22.42	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.22.43	----- Tanker vehicles	20%	B3
8704.22.44	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.22.45	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.22.46	----- Ordinary lorries (trucks)	20%	B3
8704.22.49	----- Other	20%	B3
	---- g.v.w exceeding 6 t but not exceeding 10 t:		
8704.22.51	----- Refrigerated vans	20%	B3
8704.22.52	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.22.53	----- Tanker vehicles	20%	B3
8704.22.54	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.22.55	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.22.56	----- Ordinary lorries (trucks)	20%	B3
8704.22.59	----- Other	20%	B3
	---- g.v.w exceeding 10 t but not exceeding 20 t:		
8704.22.61	----- Refrigerated vans	20%	B3
8704.22.62	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.22.63	----- Tanker vehicles	20%	B3
8704.22.64	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.22.65	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.22.66	----- Ordinary lorries (trucks)	20%	B3
8704.22.69	----- Other	20%	B3
	-- g.v.w exceeding 20 t:		
	--- Completely Knocked Down (CKD):		
	---- g.v.w not exceeding 24 t:		

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8704.23.11	----- Refrigerated vans	20%	B3
8704.23.12	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.23.13	----- Tanker vehicles	20%	B3
8704.23.14	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.23.15	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.23.16	----- Ordinary lorries (trucks)	20%	B3
8704.23.19	----- Other	20%	B3
	----- <i>g.v.w exceeding 24 t:</i>		
8704.23.21	----- Refrigerated vans	20%	B3
8704.23.22	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.23.23	----- Tanker vehicles	20%	B3
8704.23.24	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.23.25	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.23.26	----- Ordinary lorries (trucks)	20%	B3
8704.23.29	----- Other	20%	B3
	--- <i>Completely Built-up (CBU)/Other:</i>		
	----- <i>g.v.w not exceeding 24 t:</i>		
8704.23.31	----- Refrigerated vans	20%	B3
8704.23.32	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.23.33	----- Tanker vehicles	20%	B3
8704.23.34	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.23.35	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.23.36	----- Ordinary lorries (trucks)	20%	B3
8704.23.39	----- Other	20%	B3
	----- <i>g.v.w exceeding 24 t:</i>		
8704.23.41	----- Refrigerated vans	20%	B3
8704.23.42	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.23.43	----- Tanker vehicles	20%	B3
8704.23.44	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.23.45	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.23.46	----- Ordinary lorries (trucks)	20%	B3
8704.23.49	----- Other	20%	B3
	- Other, with spark-ignition internal combustion piston engine:		
	- - <i>g.v.w not exceeding 5 t:</i>		
	--- <i>Completely Knocked Down (CKD):</i>		
8704.31.11	----- Refrigerated vans	20%	B3
8704.31.12	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.31.13	----- Tanker vehicles	20%	B3
8704.31.14	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.31.15	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.31.16	----- Ordinary lorries (trucks)	20%	B3
8704.31.17	----- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	20%	B3
8704.31.19	----- Other	20%	B3
	--- <i>Completely Built Up (CBU)/Other:</i>		
8704.31.21	----- Refrigerated vans	20%	B3
8704.31.22	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.31.23	----- Tanker vehicles	20%	B3
8704.31.24	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.31.25	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.31.26	----- Ordinary lorries (trucks)	20%	B3
8704.31.27	----- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	20%	B3
8704.31.29	----- Other	20%	B3
	- - <i>g.v.w. exceeding 5 t:</i>		

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	--- Completely Knocked Down (CKD):		
	---- g.v.w not exceeding 6 t:		
8704.32.11	----- Refrigerated vans	20%	B3
8704.32.12	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.13	----- Tanker vehicles	20%	B3
8704.32.14	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.15	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.16	----- Ordinary lorries (trucks)	20%	B3
8704.32.17	----- Other	20%	B3
	---- g.v.w exceeding 6 t but not exceeding 10 t:		
8704.32.18	----- Refrigerated vans	20%	B3
8704.32.21	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.22	----- Tanker vehicles	20%	B3
8704.32.23	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.24	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.25	----- Ordinary lorries (trucks)	20%	B3
8704.32.26	----- Other	20%	B3
	---- g.v.w exceeding 10 t but not exceeding 20 t:		
8704.32.27	----- Refrigerated vans	20%	B3
8704.32.28	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.31	----- Tanker vehicles	20%	B3
8704.32.32	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.33	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.34	----- Ordinary lorries (trucks)	20%	B3
8704.32.35	----- Other	20%	B3
	---- g.v.w exceeding 20 t but not exceeding 24 t:		
8704.32.36	----- Refrigerated vans	20%	B3
8704.32.37	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.38	----- Tanker vehicles	20%	B3
8704.32.41	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.42	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.43	----- Ordinary lorries (trucks)	20%	B3
8704.32.44	----- Other	20%	B3
	---- g.v.w exceeding 24 t:		
8704.32.45	----- Refrigerated vans	20%	B3
8704.32.46	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.47	----- Tanker vehicles	20%	B3
8704.32.48	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.51	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.52	----- Ordinary lorries (trucks)	20%	B3
8704.32.53	----- Other	20%	B3
	--- Completely Built-up (CBU)/Other:		
	---- g.v.w not exceeding 6 t:		
8704.32.54	----- Refrigerated vans	20%	B3
8704.32.55	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.56	----- Tanker vehicles	20%	B3
8704.32.57	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.58	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.61	----- Ordinary lorries (trucks)	20%	B3
8704.32.62	----- Other	20%	B3
	---- g.v.w exceeding 6 t but not exceeding 10 t:		
8704.32.63	----- Refrigerated vans	20%	B3
8704.32.64	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.65	----- Tanker vehicles	20%	B3

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8704.32.66	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.67	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.68	----- Ordinary lorries (trucks)	20%	B3
8704.32.69	----- Other	20%	B3
	----- <i>g.v.w exceeding 10 t but not exceeding 20 t:</i>		
8704.32.71	----- Refrigerated vans	20%	B3
8704.32.72	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.73	----- Tanker vehicles	20%	B3
8704.32.74	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.75	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.76	----- Ordinary lorries (trucks)	20%	B3
8704.32.77	----- Other	20%	B3
	----- <i>g.v.w exceeding 20 t but not exceeding 24 t:</i>		
8704.32.78	----- Refrigerated vans	20%	B3
8704.32.81	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.82	----- Tanker vehicles	20%	B3
8704.32.83	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.84	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.85	----- Ordinary lorries (trucks)	20%	B3
8704.32.86	----- Other	20%	B3
	----- <i>g.v.w exceeding 24 t:</i>		
8704.32.87	----- Refrigerated vans	20%	B3
8704.32.88	----- Refuse collection vehicles having refuse compressing device	20%	B3
8704.32.91	----- Tanker vehicles	20%	B3
8704.32.92	----- Designed for the transport of concrete or cement in bulk	20%	B3
8704.32.93	----- Other vans, pick-up trucks and similar vehicles	20%	B3
8704.32.94	----- Ordinary lorries (trucks)	20%	B3
8704.32.95	----- Other	20%	B3
	- Other:		
	- - Completely Knocked Down (CKD):		
	- - <i>g.v.w not exceeding 5 t:</i>		
8704.90.11	----- Vans, pick-up trucks and similar vehicles	20%	B3
8704.90.12	----- Ordinary lorries (trucks)	20%	B3
8704.90.19	----- Other	20%	B3
	- - <i>g.v.w exceeding 5 t but not exceeding 24 t:</i>		
8704.90.21	----- Vans, pick-up trucks and similar vehicles	20%	B3
8704.90.22	----- Ordinary lorries (trucks)	20%	B3
8704.90.29	----- Other	20%	B3
	- - <i>g.v.w exceeding 24 t:</i>		
8704.90.31	----- Vans, pick-up trucks and similar vehicles	20%	B3
8704.90.32	----- Ordinary lorries (trucks)	20%	B3
8704.90.39	----- Other	20%	B3
	- - Completely Built-up (CBU)/Other:		
	- - <i>g.v.w not exceeding 5 t:</i>		
8704.90.41	----- Vans, pick-up trucks and similar vehicles	20%	B3
8704.90.42	----- Ordinary lorries (trucks)	20%	B3
8704.90.49	----- Other	20%	B3
	- - <i>g.v.w exceeding 5 t but not exceeding 24 t:</i>		
8704.90.51	----- Vans, pick-up trucks and similar vehicles	20%	B3
8704.90.52	----- Ordinary lorries (trucks)	20%	B3
8704.90.59	----- Other	20%	B3
	- - <i>g.v.w exceeding 24 t:</i>		
8704.90.61	----- Vans, pick-up trucks and similar vehicles	20%	B3
8704.90.62	----- Ordinary lorries (trucks)	20%	B3

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8704.90.69	- - - Other 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).	20%	B3
8705.10.00	- Crane lorries	20%	B3
8705.20.00	- Mobile drilling derricks	20%	B3
8705.30.00	- Fire fighting vehicles		A
8705.40.00	- Concrete-mixer lorries	20%	B3
	- <i>Other:</i>		
8705.90.10	- - Street cleaning vehicles, including cesspit emptiers		A
8705.90.20	- - Mobile clinics; spraying lorries of all kinds		A
8705.90.30	- - Mobile radiological units	20%	B3
8705.90.40	- - Mobile manufacture units for explosives	20%	B3
8705.90.90	- - Other	20%	B3
	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.		
	- <i>For vehicles of heading 87.01:</i>		
8706.00.11	- - For vehicles of subheadings 8701.10 and 8701.90 (agricultural tractors only)	20%	B7
8706.00.19	- - Other	20%	B7
	- <i>For vehicles of heading 87.02:</i>		
8706.00.21	- - For vehicles of subheading 8702.10	20%	B7
8706.00.22	- - For vehicles of subheading 8702.90	20%	B7
	- <i>For vehicles of heading 87.03</i>		
8706.00.31	- - For ambulances	20%	B7
8706.00.39	- - Other	20%	B7
	- <i>For vehicles of heading 87.04:</i>		
8706.00.41	- - For vehicles of subheading 8704.10	20%	B7
8706.00.49	- - Other	20%	B7
8706.00.50	- For vehicles of heading 87.05	20%	B7
	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
	- <i>For the vehicles of heading 87.03:</i>		
8707.10.10	- - For ambulances	20%	B7
8707.10.90	- - Other	20%	B7
	- <i>Other:</i>		
	- - <i>For vehicles of heading 87.01:</i>		
8707.90.11	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B7
8707.90.19	- - - Other	20%	B7
	- - <i>For vehicles of heading 87.04:</i>		
8707.90.21	- - - For vehicles of subheading 8704.10	20%	B7
8707.90.29	- - - Other	20%	B7
8707.90.30	- - For vehicles of heading 87.05	20%	B7
8707.90.90	- - Other	20%	B7
	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
	- <i>Bumpers and parts thereof:</i>		
8708.10.10	- - For vehicles of heading 87.01	20%	B3
8708.10.20	- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%	B3
8708.10.30	- - For ambulances		A
8708.10.40	- - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%	B3
8708.10.50	- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)	20%	B3
8708.10.60	- - For vehicles of subheading 8704.10 or heading 87.05		A
8708.10.90	- - Other	20%	B3

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	- <i>Other parts and accessories of bodies (including cabs):</i>			
	- - <i>Safety seat belts:</i>			
8708.21.10	- - - For vehicles of heading 87.01			A
8708.21.20	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)			A
8708.21.30	- - - For ambulances			A
8708.21.40	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)			A
8708.21.50	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A
8708.21.60	- - - For vehicles of subheading 8704.10 or heading 87.05			A
8708.21.90	- - - Other			A
	- - <i>Other:</i>			
	- - - <i>Components of door trim assembly:</i>			
8708.29.11	- - - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%		B3
8708.29.12	- - - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%		B3
8708.29.13	- - - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)			A
8708.29.14	- - - - For ambulances			A
8708.29.15	- - - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%		B3
8708.29.16	- - - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A
8708.29.17	- - - - For vehicles of subheading 8704.10 or heading 87.05			A
8708.29.19	- - - - Other	20%		B3
	- - - <i>Other:</i>			
8708.29.91	- - - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)			A
8708.29.92	- - - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)			A
8708.29.93	- - - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%		B3
8708.29.94	- - - - For ambulances			A
8708.29.95	- - - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%		B3
8708.29.96	- - - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A
8708.29.97	- - - - For vehicles of subheading 8704.10 or heading 87.05			A
8708.29.98	- - - - Parts of safety belts			A
8708.29.99	- - - - Other	20%		B3
	- <i>Brakes and servo-brakes and parts thereof:</i>			
	- - <i>Mounted brake linings:</i>			
8708.31.10	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%		B3
8708.31.20	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)			A
8708.31.30	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%		B3
8708.31.40	- - - For ambulances			A
8708.31.50	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%		B3
8708.31.60	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A
8708.31.70	- - - For vehicles of subheading 8704.10 or heading 87.05	20%		B7
8708.31.90	- - - Other	20%		B3
	- - <i>Other:</i>			
8708.39.10	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%		B3
8708.39.20	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)			A
8708.39.30	- - - For vehicles of headings 87.02 and 87.04 (except subheading			A

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	8704.10)		
8708.39.40	- - - For ambulances		A
8708.39.50	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)		A
8708.39.60	- - - For vehicles of heading 8703.24 or 8703.33 (except ambulances)		A
8708.39.70	- - - For vehicles of subheading 8704.10 or heading 87.05		A
8708.39.90	- - - Other	20%	B3
	- <i>Gear boxes:</i>		
	- - <i>Not fully assembled:</i>		
8708.40.11	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B3
8708.40.12	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%	B3
8708.40.13	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%	B3
8708.40.14	- - - For ambulances		A
8708.40.15	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%	B3
8708.40.16	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)		A
8708.40.17	- - - For vehicles of subheading 8704.10 or heading 87.05		A
8708.40.19	- - - Other	20%	B3
	- - <i>Fully assembled:</i>		
8708.40.21	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)		A
8708.40.22	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)		A
8708.40.23	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)		A
8708.40.24	- - - For ambulances		A
8708.40.25	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)		A
8708.40.26	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)		A
8708.40.27	- - - For vehicles of subheading 8704.10 or heading 87.05		A
8708.40.29	- - - Other	20%	B3
	- <i>Drive-axes with differential, whether or not provided with other transmission components:</i>		
	- - <i>Not fully assembled:</i>		
8708.50.11	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B7
8708.50.12	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%	B7
8708.50.13	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%	B7
8708.50.14	- - - For ambulances	20%	B7
8708.50.15	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%	B7
8708.50.16	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)	20%	B7
8708.50.17	- - - For vehicles of subheading 8704.10 or heading 87.05	20%	B7
8708.50.19	- - - Other		A
	- - <i>Fully assembled:</i>		
8708.50.21	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B7
8708.50.22	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%	B7
8708.50.23	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%	B7
8708.50.24	- - - For ambulances	20%	B7
8708.50.25	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%	B7
8708.50.26	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)	20%	B7
8708.50.27	- - - For vehicles of subheading 8704.10 or heading 87.05	20%	B7

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8708.50.29	- - - Other - <i>Non-driving axles and parts thereof:</i> - <i>Not fully assembled:</i>		A
8708.60.11	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B7
8708.60.12	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%	B7
8708.60.13	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%	B7
8708.60.14	- - - For ambulances	20%	B7
8708.60.15	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%	B7
8708.60.16	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)	20%	B7
8708.60.17	- - - For vehicles of subheading 8704.10 or heading 87.05	20%	B7
8708.60.19	- - - Other - <i>Fully assembled:</i>	20%	B7
8708.60.21	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B7
8708.60.22	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%	B7
8708.60.23	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%	B7
8708.60.24	- - - For ambulances	20%	B7
8708.60.25	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%	B7
8708.60.26	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)	20%	B7
8708.60.27	- - - For vehicles of subheading 8704.10 or heading 87.05	20%	B7
8708.60.29	- - - Other - <i>Road wheels and parts and accessories thereof:</i> - <i>Wheel centre discs, center caps whether or not incorporating logos:</i>	20%	B7
8708.70.11	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B3
8708.70.12	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)		A
8708.70.13	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)		A
8708.70.14	- - - For ambulances		A
8708.70.15	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%	B3
8708.70.16	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)		A
8708.70.17	- - - For vehicles of subheading 8704.10 or heading 87.05		A
8708.70.19	- - - Other - <i>Other:</i>	20%	B3
8708.70.91	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B3
8708.70.92	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%	B3
8708.70.93	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)		A
8708.70.94	- - - For ambulance		A
8708.70.95	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%	B3
8708.70.96	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)		A
8708.70.97	- - - For vehicles of subheading 8704.10 or heading 87.05		A
8708.70.99	- - - Other - <i>Suspension shock-absorbers:</i>	20%	B3
8708.80.10	- - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%	B3
8708.80.20	- - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%	B3
8708.80.30	- - For vehicles of headings 87.02 and 87.04 (except subheading	20%	B3

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	8704.10)			
8708.80.40	- - For ambulances			A
8708.80.50	- - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%		B3
8708.80.60	- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A
8708.80.70	- - For vehicles of subheading 8704.10 or heading 87.05	20%		B3
8708.80.90	- - Other	20%		B3
	- <i>Other parts and accessories:</i>			
	- - <i>Radiators:</i>			
8708.91.10	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%		B3
8708.91.20	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)	20%		B3
8708.91.30	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)			A
8708.91.40	- - - For ambulances			A
8708.91.50	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%		B3
8708.91.60	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A
8708.91.70	- - - For vehicles of subheading 8704.10 or heading 87.05			A
8708.91.90	- - - Other	20%		B3
	- - <i>Silencers and exhaust pipes:</i>			
	- - - <i>Straight-through silencers:</i>			
8708.92.11	- - - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)			A
8708.92.12	- - - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)			A
8708.92.13	- - - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)			A
8708.92.14	- - - - For ambulances			A
8708.92.15	- - - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%		B3
8708.92.16	- - - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A
8708.92.17	- - - - For vehicles of subheading 8704.10 or heading 87.05			A
8708.92.19	- - - - Other	20%		B3
	- - - <i>Other:</i>			
8708.92.91	- - - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)			A
8708.92.92	- - - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)			A
8708.92.93	- - - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)			A
8708.92.94	- - - - For ambulances			A
8708.92.95	- - - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)			A
8708.92.96	- - - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A
8708.92.97	- - - - For vehicles of subheading 8704.10 or heading 87.05			A
8708.92.99	- - - - Other			A
	- - <i>Clutches and parts thereof:</i>			
8708.93.10	- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)	20%		B3
8708.93.20	- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90) (agricultural tractors)			A
8708.93.30	- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)	20%		B3
8708.93.40	- - - For ambulances			A
8708.93.50	- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)	20%		B3
8708.93.60	- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances)			A

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8708.93.70	- - - For vehicles of subheading 8704.10 or heading 87.05		A
8708.93.90	- - - Other	20%	B3
	- - - <i>Steering wheels, steering columns and steering boxes:</i>		
	- - - <i>Steering wheels:</i>		
8708.94.11	- - - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractor only)	20%	B3
8708.94.12	- - - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 (agricultural tractors))	20%	B7
8708.94.19	- - - - Other	20%	B3
	- - - <i>Steering columns and steering boxes:</i>		
8708.94.21	- - - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractor only)	20%	B7
8708.94.22	- - - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 (agricultural tractors))	20%	B7
8708.94.29	- - - - Other	20%	B3
	- - <i>Other:</i>		
	- - - <i>Unassembled fuel tanks; engine brackets; parts and accessories of radiators; aluminium radiator core, single row:</i>		
8708.99.11	- - - - For vehicles of heading 87.01	20%	B3
8708.99.19	- - - - Other	20%	B3
	- - - <i>Other parts and accessories for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only)</i>		
8708.99.21	- - - - Crown wheels and pinions		A
8708.99.29	- - - - Other		A
	- - - <i>Other parts and accessories for vehicles of subheading 8701.20 or 8701.30</i>		
8708.99.31	- - - - Crown wheels and pinions		A
8708.99.39	- - - - Other	20%	B3
8708.99.40	- - - Other parts and accessories for vehicles of subheading 8701.90 (except agricultural tractors)		A
	- - - <i>Other:</i>		
8708.99.91	- - - - Crown wheels and pinions		A
8708.99.92	- - - - Automotive liquefied petroleum gas (LPG) cylinders		A
8708.99.93	- - - - Parts of suspension shock-absorbers		A
8708.99.99	- - - - Other	20%	B3
	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the types 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.		
	- <i>Vehicles:</i>		
8709.11.00	- - Electrical		A
8709.19.00	- - Other		A
8709.90.00	- Parts		A
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.		A
	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side- cars.		
	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711.10.10	- - Mopeds	20%	B7
	- - <i>Other, CKD:</i>		
8711.10.21	- - - Motor scooters	20%	B3
8711.10.22	- - - Other motor cycles, with or without side-cars	20%	B7
8711.10.29	- - - Other	20%	B7
	- - <i>Other, CBU/Other</i>		
8711.10.31	- - - Motor scooters	20%	B7
8711.10.32	- - - Other motor cycles, with or without side-cars	20%	B7
8711.10.39	- - - Other	20%	B3
	- With reciprocating internal combustion piston engine of a cylinder		

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	capacity exceeding 50 cc but not exceeding 250 cc:		
8711.20.10	- - Mopeds	20%	B7
8711.20.20	- - Motorcross motorcycles	20%	B7
	- - <i>Other, CKD, of a cylinder capacity not exceeding 125 cc:</i>		
8711.20.31	- - - Motor scooters	20%	B7
8711.20.32	- - - Other motor cycles, with or without side-cars	20%	B7
8711.20.33	- - - Other	20%	B7
	- - <i>Other, CKD, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:</i>		
8711.20.34	- - - Motor scooters	20%	B7
8711.20.35	- - - Other motor cycles, with or without side-cars	20%	B7
8711.20.36	- - - Other	20%	B7
	- - <i>Other, CKD, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:</i>		
8711.20.37	- - - Motor scooters	20%	B7
8711.20.38	- - - Other motor cycles, with or without side-cars	20%	B7
8711.20.39	- - - Other	20%	B7
	- - <i>Other, CKD, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:</i>		
8711.20.41	- - - Motor scooters	20%	B7
8711.20.42	- - - Other motor cycles, with or without side-cars	20%	B7
8711.20.43	- - - Other	20%	B7
	- - <i>Other, CBU/Other, of a cylinder capacity not exceeding 125 cc:</i>		
8711.20.44	- - - Motor scooters	20%	B7
8711.20.45	- - - Other motor cycles, with or without side-cars	20%	B3
8711.20.46	- - - Other	20%	B3
	- - <i>Other, CBU/Other, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:</i>		
8711.20.47	- - - Motor scooters	20%	B7
8711.20.48	- - - Other motor cycles, with or without side-cars	20%	B7
8711.20.49	- - - Other	20%	B7
	- - <i>Other, CBU/Other, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:</i>		
8711.20.51	- - - Motor scooters	20%	B7
8711.20.52	- - - Other motor cycles, with or without side-cars	20%	B7
8711.20.53	- - - Other	20%	B7
	- - <i>Other, CBU/Other, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:</i>		
8711.20.54	- - - Motor scooters	20%	B3
8711.20.55	- - - Other motor cycles, with or without side-cars	20%	B7
8711.20.56	- - - Other	20%	B3
	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:</i>		
8711.30.10	- - Motorcross motorcycles	20%	B7
8711.30.20	- - Other, CKD	20%	B7
8711.30.30	- - Other, CBU/Other	20%	B3
	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:</i>		
8711.40.10	- - Motorcross motorcycles	20%	B7
8711.40.20	- - Other, CKD	20%	B7
8711.40.30	- - Other, CBU/Other	20%	B3
	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:</i>		
8711.50.10	- - Motorcross motorcycles	20%	B7
8711.50.20	- - Other, CKD	20%	B7
8711.50.30	- - Other, CBU/Other	20%	B3
	- <i>Other:</i>		

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8711.90.10	- - Mopeds	20%	B7
8711.90.20	- - Motor scooters	20%	B7
8711.90.30	- - Other cycles fitted with an auxiliary motor with or without side-cars	20%	B7
8711.90.40	- - Side cars	20%	B7
	- - <i>Other:</i>		
	- - - <i>CKD:</i>		
8711.90.91	- - - not exceeding 200 cc	20%	B7
8711.90.92	- - - exceeding 200 cc but not exceeding 500 cc	20%	B3
8711.90.93	- - - exceeding 500 cc but not exceeding 800 cc	20%	B3
8711.90.94	- - - exceeding 800 cc	20%	B3
	- - - <i>CBU/Other:</i>		
8711.90.95	- - - not exceeding 200 cc	20%	B7
8711.90.96	- - - exceeding 200 cc but not exceeding 500 cc	20%	B3
8711.90.97	- - - exceeding 500 cc but not exceeding 800 cc	20%	B3
8711.90.98	- - - exceeding 800 cc	20%	B3
	Bicycles and other cycles (including delivery tricycles), not motorised.		
8712.00.10	- Racing bicycles	20%	B7
8712.00.20	- Other bicycles (including children's bicycles in the normal form of adult bicycles)	20%	B7
8712.00.30	- Bicycles designed to be ridden by children but not in the normal form of adult bicycles	20%	B7
8712.00.90	- Other	20%	B7
	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
8713.10.00	- Not mechanically propelled		A
8713.90.00	- Other		A
	Parts and accessories of vehicles of headings 87.11 to 87.13.		
	- <i>Of motorcycles (including mopeds):</i>		
	- - <i>Saddles:</i>		
8714.11.10	- - - For motorcycles of subheading 8711.10, 8711.20 or 8711.90	20%	B7
8714.11.20	- - - For motorcycles of subheading 8711.30, 8711.40 or 8711.50	20%	B7
	- - <i>Other:</i>		
8714.19.10	- - - Carburettor assembly	20%	B7
8714.19.20	- - - Clutch assembly		A
8714.19.30	- - - Gear assembly		A
8714.19.40	- - - Starter system	20%	B7
8714.19.50	- - - Spokes or nipples	20%	B7
8714.19.60	- - - For motorcycles of subheading 8711.10, 8711.20 or 8711.90	20%	B3
8714.19.70	- - - For motorcycles of subheading 8711.30, 8711.40 or 8711.50	20%	B3
	- <i>Of carriages for disabled persons:</i>		
	- - <i>Castors</i>		
8714.20.11	- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm		A
8714.20.12	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm		A
8714.20.19	- - - Other		A
8714.20.20	- - Spokes		A
8714.20.30	- - Nipples		A
8714.20.90	- - Other		A
	- <i>Other:</i>		
	- - <i>Frames and forks, and parts thereof:</i>		
8714.91.10	- - - Frames and forks for cycles of subheading 8712.00.30	20%	B7
8714.91.20	- - - Other frames	20%	B7
8714.91.30	- - - Other forks	20%	B7

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8714.91.40	- - Other parts of frames	20%	B7
8714.91.90	- - Other parts of forks	20%	B7
	- - <i>Wheel rims and spokes:</i>		
8714.92.10	- - Wheel rims or spokes for cycles of subheading 8712.00.30	20%	B7
8714.92.90	- - Other wheel rims or spokes	20%	B7
	- - <i>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:</i>		
8714.93.10	- - For cycles of subheading 8712.00.30	20%	B7
8714.93.90	- - Other	20%	B7
	- - <i>Brakes, including coaster braking hubs and hub brakes, and parts thereof:</i>		
8714.94.10	- - For cycles of subheading 8712.00.30	20%	B7
8714.94.90	- - Other	20%	B7
	- - <i>Saddles:</i>		
8714.95.10	- - For cycles of subheading 8712.00.30	20%	B7
8714.95.90	- - Other	20%	B7
	- - <i>Pedals and crank-gear, and parts thereof:</i>		
8714.96.10	- - For cycles of subheading 8712.00.30	20%	B7
8714.96.20	- - Chain wheels or cranks	20%	B7
8714.96.90	- - Other	20%	B7
	- - <i>Other:</i>		
	- - <i>For cycles of subheading 8712.00.30:</i>		
8714.99.11	- - - Nipples	20%	B7
8714.99.19	- - - Other	20%	B7
8714.99.20	- - - Other handle bars, seat pillars, carriers, control cables, reflectors, lamp bracket lugs, mudguards	20%	B7
8714.99.30	- - - Other nipples or spokes	20%	B7
8714.99.90	- - - Other parts	20%	B7
	Baby carriages and parts thereof.		
8715.00.10	- Baby carriages		A
8715.00.20	- Parts		A
	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	20%	B7
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		A
	- <i>Other trailers and semi-trailers for the transport of goods:</i>		
8716.31.00	- Tanker trailers and tanker semi-trailers	20%	B7
	- <i>Other:</i>		
8716.39.10	- - Refrigerated trailers	20%	B7
8716.39.20	- - Other of a weight exceeding 200 t	20%	B7
8716.39.30	- - Other agricultural trailers		A
8716.39.90	- - Other	20%	B7
	- <i>Other trailers and semi-trailers:</i>		
8716.40.10	- Of a weight exceeding 200 t	20%	B7
8716.40.90	- Other	20%	B7
	- <i>Other vehicles:</i>		
8716.80.10	- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops (except wheelbarrows)		A
8716.80.20	- Wheelbarrows		A
8716.80.90	- Other	20%	B7
	- <i>Parts:</i>		
	- <i>For trailers and semi-trailers:</i>		
8716.90.11	- - Wheels	20%	B7
8716.90.12	- - Other, for goods of subheading 8716.10, 8716.31, 8716.39 or 8716.40	20%	B7

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8716.90.13	- - - Other, for goods of subheading 8716.20		A
	- - <i>For other vehicles:</i>		
8716.90.20	- - - For goods of subheading 8716.80.10		A
	- - - <i>For goods of subheading 8716.80.20:</i>		
8716.90.31	- - - - Castors of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm		A
8716.90.32	- - - - Castors of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm		A
8716.90.33	- - - - Other castors		A
8716.90.39	- - - - Other		A
	- - - <i>Other:</i>		
8716.90.91	- - - - Castors of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	20%	B7
8716.90.92	- - - - Castors of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm	20%	B7
8716.90.93	- - - - Other castors	20%	B7
8716.90.94	- - - - Spokes	20%	B7
8716.90.95	- - - - Nipples	20%	B7
8716.90.99	- - - - Other	20%	B7
	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.		
8801.10.00	- Gliders and hang gliders		A
8801.90.00	- Other		A
	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		
	- <i>Helicopters:</i>		
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg		A
8802.12.00	- - Of an unladen weight exceeding 2,000 kg		A
	- <i>Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg :</i>		
8802.20.10	- - Aeroplanes		A
8802.20.90	- - Other		A
	- <i>Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000kg :</i>		
8802.30.10	- - Aeroplanes		A
8802.30.90	- - Other		A
	- <i>Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg :</i>		
8802.40.10	- - Aeroplanes		A
8802.40.90	- - Other		A
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		A
	Parts of goods of heading 88.01 or 88.02.		
	- <i>Propellers and rotors and parts thereof :</i>		
8803.10.10	- - Of helicopters or aeroplanes		A
8803.10.90	- - Other		A
	- <i>Under-carriage and parts thereof :</i>		
8803.20.10	- - Of helicopters, aeroplanes, balloons, gliders or kites		A
8803.20.90	- - Other		A
8803.30.00	- Other parts of aeroplanes or helicopters		A
	- <i>Other:</i>		
8803.90.10	- - Parts of telecommunication satellites [ITA/2]		A
8803.90.20	- - Of balloons, gliders or kites		A
8803.90.90	- - Other		A
	Parachutes (including dirigible parachutes and paragliders) and		

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	rotochutes; parts thereof and accessories thereto.	
8804.00.10	- Parachutes; Parts and accessories of parachutes and parts of rotochutes	A
8804.00.90	- Other	A
	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of any of the foregoing articles.	
	- <i>Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:</i>	
8805.10.10	- - Aircraft launching gear and parts thereof	A
8805.10.90	- - Other	A
	- <i>Ground flying trainers and parts thereof:</i>	
8805.21.00	- - Air combat simulators and parts thereof	A
	- - <i>Other:</i>	
8805.29.10	- - - Ground flying trainers	A
8805.29.90	- - - Other	A
	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	
	- <i>Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:</i>	
8901.10.10	- - Of gross tonnage not exceeding 26	A
8901.10.20	- - - Of gross tonnage exceeding 26 but not exceeding 250	A
8901.10.30	- - - Of gross tonnage exceeding 250 but not exceeding 500	A
8901.10.40	- - - Of gross tonnage exceeding 500 but not exceeding 4000	A
8901.10.50	- - - Of gross tonnage exceeding 4000 but not exceeding 5000	A
8901.10.60	- - - Of gross tonnage exceeding 5000	A
	- <i>Tankers:</i>	
8901.20.10	- - Of gross tonnage not exceeding 26	A
8901.20.20	- - - Of gross tonnage exceeding 26 but not exceeding 250	A
8901.20.30	- - - Of gross tonnage exceeding 250 but not exceeding 500	A
8901.20.40	- - - Of gross tonnage exceeding 500 but not exceeding 4000	A
8901.20.50	- - - Of gross tonnage exceeding 4000 but not exceeding 5000	A
8901.20.60	- - - Of gross tonnage exceeding 5000	A
	- <i>Refrigerated vessels, other than those of subheading 8901.20:</i>	
8901.30.10	- - Of gross tonnage not exceeding 26	A
8901.30.20	- - - Of gross tonnage exceeding 26 but not exceeding 250	A
8901.30.30	- - - Of gross tonnage exceeding 250 but not exceeding 500	A
8901.30.40	- - - Of gross tonnage exceeding 500 but not exceeding 4000	A
8901.30.50	- - - Of gross tonnage exceeding 4000 but not exceeding 5000	A
8901.30.60	- - - Of gross tonnage exceeding 5000	A
	- <i>Other vessels for the transport of goods and other vessels for the transport of both persons and goods:</i>	
	- - <i>Not motorised:</i>	
8901.90.11	- - - Of gross tonnage not exceeding 26	A
8901.90.12	- - - Of gross tonnage exceeding 26 but not exceeding 250	A
8901.90.13	- - - Of gross tonnage exceeding 250 but not exceeding 500	A
8901.90.14	- - - Of gross tonnage exceeding 500	A
	- - <i>Motorised:</i>	
8901.90.21	- - - Of gross tonnage not exceeding 26	A
8901.90.22	- - - Of gross tonnage exceeding 26 but not exceeding 250	A
8901.90.23	- - - Of gross tonnage exceeding 250 but not exceeding 500	A
8901.90.24	- - - Of gross tonnage exceeding 500 but not exceeding 4000	A
8901.90.25	- - - Of gross tonnage exceeding 4000 but not exceeding 5000	A
8901.90.26	- - - Of gross tonnage exceeding 5000	A
	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	
	- <i>Of gross tonnage not exceeding 26:</i>	
8902.00.11	- - Fishing vessels	A

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8902.00.12	- Other	A
	- <i>Of gross tonnage exceeding 26 but not exceeding 40:</i>	
8902.00.21	- Fishing vessels	A
8902.00.22	- Other	A
	- <i>Of gross tonnage exceeding 40 but not exceeding 100:</i>	
8902.00.31	- Fishing vessels	A
8902.00.32	- Other	A
	- <i>Of gross tonnage exceeding 100 but not exceeding 250:</i>	
8902.00.41	- Fishing vessels	A
8902.00.42	- Other	A
	- <i>Of gross tonnage exceeding 250 but not exceeding 4000:</i>	
8902.00.51	- Fishing vessels	A
8902.00.52	- Other	A
	- <i>Of gross tonnage exceeding 4000:</i>	
8902.00.91	- Fishing vessels	A
8902.00.92	- Other	A
	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
8903.10.00	- Inflatable	A
	- <i>Other:</i>	
8903.91.00	- Sailboats, with or without auxiliary motor	A
8903.92.00	- Motorboats, other than outboard motorboats	A
8903.99.00	- Other	A
	Tugs or pusher craft.	
	- <i>Tugs:</i>	
8904.00.10	- Of gross tonnage not exceeding 26	A
	- <i>Of gross tonnage exceeding 26:</i>	
8904.00.21	- - Of a power not exceeding 4,000 HP	A
8904.00.29	- - Of a power exceeding 4,000 HP	A
	- <i>Pusher craft:</i>	
8904.00.30	- Of gross tonnage not exceeding 26	A
	- <i>Of gross tonnage exceeding 26:</i>	
8904.00.41	- - Of a power not exceeding 4,000 HP	A
8904.00.49	- - Of a power exceeding 4,000 HP	A
	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.	
8905.10.00	- Dredgers	A
8905.20.00	- Floating or submersible drilling or production platforms	A
	- <i>Other:</i>	
8905.90.10	- Floating docks of a gross tonnage exceeding 100	A
8905.90.20	- Other floating docks	A
8905.90.30	- Fire-floats or light vessels	A
8905.90.90	- Other	A
	Other vessels, including warships and lifeboats other than rowing boats.	
8906.10.00	- Warships	A
	- <i>Other:</i>	
8906.90.10	- Of displacement not exceeding 300 tones	A
8906.90.90	- Other	A
	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
8907.10.00	- Inflatable rafts	A
	- <i>Other :</i>	
8907.90.10	- Buoys	A
8907.90.90	- Other	A

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	Vessels and other floating structures for breaking up.		
8908.00.10	- Articles of headings. 89.01 to 89.06 imported for breaking up		A
8908.00.90	- Other		A
	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.		
	- <i>Optical fibres, optical fibre bundles and cables:</i>		
9001.10.10	- - For telecommunications and other electrical use	20%	B5
9001.10.90	- - Other		A
9001.20.00	- Sheets and plates of polarising material		A
9001.30.00	- Contact lenses		A
9001.40.00	- Spectacle lenses of glass		A
9001.50.00	- Spectacle lenses of other materials		A
	- <i>Other:</i>		
9001.90.10	- - For photographic or cinematographic cameras or projectors	20%	B5
9001.90.20	- - Lenses and prisms for lighthouses or beacons		A
9001.90.90	- - Other		A
	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:		
	- - <i>For cameras, projectors or photographic enlargers or reducers:</i>		
9002.11.10	- - - Cinematographic projector	20%	B5
9002.11.90	- - - Other	20%	B5
9002.19.00	- - Other		A
	- <i>Filters:</i>		
9002.20.10	- - For cinematographic projectors	20%	B5
9002.20.20	- - For cinematographic cameras, photographic cameras and other projectors	20%	B3
9002.20.30	- - For telescopes or microscopes		A
9002.20.90	- - Other		A
	- <i>Other:</i>		
9002.90.10	- - Lenses and prisms for lighthouses or beacons		A
9002.90.20	- - For cinematographic projectors	20%	B5
9002.90.30	- - For cinematographic cameras, photographic cameras and other projectors	20%	B3
9002.90.40	- - For medical and surgical instruments		A
9002.90.90	- - Other		A
	Frames and mountings for spectacles, goggles and the like, and parts thereof.		
	- <i>Frames and mountings:</i>		
9003.11.00	- - Of plastics		A
9003.19.00	- - Of other materials		A
9003.90.00	- Parts		A
	Spectacles, goggles and the like, corrective, protective or other.		
9004.10.00	- Sunglasses		A
	- <i>Other:</i>		
9004.90.10	- - Corrective spectacles		A
9004.90.20	- - Corrective goggles		A
9004.90.30	- - Goggles for swimmers		A
9004.90.40	- - Other protective goggles		A
9004.90.90	- - Other		A
	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.		

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9005.10.00	- Binoculars		A
	- <i>Other instruments:</i>		
9005.80.10	- - Astronomical instruments, excluding instruments for radio-astronomy		A
9005.80.90	- - Other		A
	- <i>Parts and accessories (including mountings) :</i>		
9005.90.10	- - For astronomical instruments, excluding instruments for radio-astronomy		A
9005.90.90	- - Other		A
	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		
	- <i>Cameras of a kind used for preparing printing plates or cylinders:</i>		
9006.10.10	- - Laser photo plotters [ITA/2 (AS2)]		A
9006.10.90	- - Other		A
9006.20.00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5%	B5
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examinations of internal organs; comparison cameras for forensic or criminological purposes	5%	B3
9006.40.00	- Instant print cameras	5%	B5
	- <i>Other cameras:</i>		
9006.51.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	5%	B5
9006.52.00	- - Other, for roll film of a width less than 35 mm	5%	B5
9006.53.00	- - Other, for roll film of a width of 35 mm	5%	B5
	- <i>Other:</i>		
9006.59.10	- - - Laser photo plotters or image setters with raster image processor	5%	B5
9006.59.90	- - - Other	5%	B5
	- <i>Photographic flashlight apparatus and flashbulbs:</i>		
9006.61.00	- - Discharge lamp ("electronic") flashlight apparatus	5%	B3
9006.62.00	- - Flashbulbs, flashcubes and the like	5%	B5
9006.69.00	- - Other	5%	B3
	- <i>Parts and accessories:</i>		
	- - <i>For cameras:</i>		
9006.91.10	- - - For laser photo plotters of subheading 9006.10.10 [ITA/2 (AS2)]		A
9006.91.20	- - - Other, for cameras of subheadings 9006.10.00 to 9006.30.00	5%	B5
9006.91.30	- - - Other, for cameras of subheadings 9006.40.00 to 9006.53.00	5%	B3
9006.91.90	- - - Other	5%	B5
	- <i>Other:</i>		
9006.99.10	- - - For photographic flashlight apparatus	5%	B5
9006.99.90	- - - Other		A
	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
	- <i>Cameras:</i>		
9007.11.00	- - For film of less than 16 mm width or for double-8 mm film	20%	B5
9007.19.00	- - Other	20%	B5
	- <i>Projectors:</i>		
9007.20.10	- - For film of less than 16 mm in width	20%	B5
9007.20.90	- - Other	20%	B5
	- <i>Parts and accessories:</i>		
9007.91.00	- - For cameras	20%	B5
9007.92.00	- - For projectors	20%	B5
	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
9008.10.00	- Slide projectors	20%	B3
9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	20%	B5

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9008.30.00	- Other image projectors	20%	B5
	- <i>Photographic (other than cinematographic) enlargers and reducers:</i>		
9008.40.10	- - Specialised equipment for use in the printing industry	20%	B5
9008.40.90	- - Other	20%	B5
	- <i>Parts and accessories:</i>		
9008.90.10	- - Of the goods of subheading 9008.20.00	20%	B5
9008.90.90	- - Other	20%	B5
	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.		
	- <i>Electrostatic photocopying apparatus:</i>		
	- - <i>Operating by reproducing the original image directly onto the copy (direct process): [ITA1/A-100]:</i>		
9009.11.10	- - - Colour		A
9009.11.90	- - - Other		A
	- - <i>Operating by reproducing the original image via an intermediate onto the copy (indirect process):</i>		
	- - - <i>Colour:</i>		
9009.12.11	- - - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code [ITA/2]		A
9009.12.19	- - - - Other		A
	- - - <i>Other:</i>		
9009.12.91	- - - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code [ITA/2]		A
9009.12.99	- - - - Other		A
	- <i>Other photocopying apparatus:</i>		
	- - <i>Incorporating an optical system: [ITA1/A-101]:</i>		
9009.21.10	- - - Colour		A
9009.21.90	- - - Other		A
	- - <i>Of the contact type:</i>		
9009.22.10	- - - Colour		A
9009.22.90	- - - Other		A
	- <i>Thermo-copying apparatus:</i>		
9009.30.10	- - Colour		A
9009.30.90	- - Other		A
	- <i>Parts and accessories: [ITA1/A-102]:</i>		
9009.91.00	- - Automatic document feeders [ITA1/A-102]		A
9009.92.00	- - Paper feeders [ITA1/A-102]		A
9009.93.00	- - Sorters [ITA1/A-102]		A
9009.99.00	- - Other [ITA1/A-102]		A
	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
	- <i>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:</i>		
9010.10.10	- - Apparatus and equipment for automatically developing x-ray film	20%	B5
9010.10.90	- - Other	20%	B5
	- <i>Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:</i>		
9010.41.00	- - Direct write-on-wafer apparatus [ITA1/A-171]		A
9010.42.00	- - Step and repeat aligners [ITA1/A-172]		A
9010.49.00	- - Other [ITA1/A-173]		A
	- <i>Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes :</i>		
9010.50.10	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]		A

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9010.50.90	- Other		A
	- <i>Projection screens:</i>		
9010.60.10	- Of 300 inch or more	20%	B5
9010.60.90	- Other	20%	B5
	- <i>Parts and accessories:</i>		
9010.90.10	- For projection screens, or for articles of subheading 9010.10.00	20%	B5
9010.90.20	- Parts and accessories of the apparatus of subheadings. 9010.41.00, 9010.42.00 and 9010.49.00 [ITA1/A-174]		A
9010.90.30	- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]		A
9010.90.90	- Other	20%	B5
	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.		
	- <i>Stereoscopic microscopes:</i>		
9011.10.10	- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-175]		A
9011.10.90	- Other		A
	- <i>Other microscopes, for photomicrography, cinephotomicrography or microprojection :</i>		
9011.20.10	- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-176]		A
9011.20.90	- Other		A
9011.80.00	- Other microscopes		A
	- <i>Parts and accessories:</i>		
9011.90.10	- Parts and accessories of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-177, B-178]		A
9011.90.90	- Other		A
	Microscopes other than optical microscopes; diffraction apparatus.		
	- <i>Microscopes other than optical microscopes; diffraction apparatus:</i>		
9012.10.10	- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-179]		A
9012.10.90	- Other		A
	- <i>Parts and accessories:</i>		
9012.90.10	- Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-180]		A
9012.90.90	- Other		A
	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI		A
9013.20.00	- Lasers, other than laser diodes		A
	- <i>Other devices, appliances and instruments:</i>		
9013.80.10	- Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]		A
9013.80.20	- Liquid crystal devices [ITA1/B-193]		A
9013.80.90	- Other		A
	- <i>Parts and accessories:</i>		
9013.90.10	- Parts and accessories of the goods of subheading 9013.20.00 [ITA/2 (AS2)]		A
9013.90.20	- Other, of the goods of subheading 9013.80.20		A
9013.90.30	- Other of the goods of subheading 9013.10.00 or 9013.80.00 [ITA1/B-193]		A

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9013.90.40	- - Parts and accessories of optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]		A
9013.90.90	- - Other		A
	Direction finding compasses; other navigational instruments and appliances.		
9014.10.00	- Direction finding compasses		A
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)		A
	- <i>Other instruments and appliances:</i>		
9014.80.10	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processor [ITA/2]		A
9014.80.20	- - Other apparatus for detecting shoals of fish		A
9014.80.90	- - - Other		A
	- <i>Parts and accessories:</i>		
9014.90.10	- - Parts and accessories of instruments and apparatus incorporating or working in conjunction with an automatic data processing of a kind used on ships [ITA/2]		A
9014.90.90	- - Other		A
	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	- <i>Rangefinders:</i>		
9015.10.10	- - Used in photography and cinematography	20%	B5
9015.10.90	- - Other	20%	B5
9015.20.00	- Theodolites and tacheometers (tacheometers)	20%	B5
9015.30.00	- Levels	20%	B5
9015.40.00	- Photogrammetrical surveying instruments and appliances	20%	B3
	- <i>Other instruments and appliances:</i>		
9015.80.10	- - Radio-sonde and radio wind apparatus	20%	B5
9015.80.90	- - Other	20%	B3
9015.90.00	- Parts and accessories	20%	B3
	Balances of a sensitivity of 5cg or better, with or without their weights.		
9016.00.10	- Electronic	20%	B5
9016.00.90	- Other		A
	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 the Chapter.		
	- <i>Drafting tables and machines, whether or not automatic:</i>		
9017.10.10	- - Plotters whether input or output units of HS heading 84.71 or drawing or drafting machines of HS heading 90.17 [ITA1/B-198]		A
9017.10.90	- - Other		A
	- <i>Other drawing, marking-out or mathematical calculating instruments:</i>		
9017.20.10	- - Rulers		A
9017.20.20	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates [ITA/B-181]		A
9017.20.30	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]		A
9017.20.40	- - Photo plotters for the manufacture of PCB/PWBs [ITA/2 (AS2)]		A
9017.20.50	- - Plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-198]		A
9017.20.90	- - Other		A
9017.30.00	- Micrometers, callipers and gauges		A
	- <i>Other instruments:</i>		
9017.80.10	- - Measuring tapes		A
9017.80.90	- - Other		A
	- <i>Parts and accessories:</i>		
9017.90.10	- - Parts and accessories including printed circuit assemblies for pattern		A

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	generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates [ITA1/B-182 & 183] [ITA1/B-199]		
9017.90.20	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)]		A
9017.90.30	- - Parts and accessories of Photo plotters for the manufacture of PCB/PWBs [ITA/2 (AS2)]		A
9017.90.40	- - Parts and accessories including printed circuit assemblies of plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-199]		A
9017.90.90	- - Other		A
	Instruments and appliances used in medical, surgical, dental or veterinary science, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.		
	- <i>Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):</i>		
9018.11.00	- - Electro-cardiographs	20%	B3
9018.12.00	- - Ultrasonic scanning apparatus	20%	B5
9018.13.00	- - Magnetic resonance imaging apparatus	20%	B5
9018.14.00	- - Scintigraphic apparatus	20%	B5
9018.19.00	- - Other	20%	B5
9018.20.00	- Ultra-violet or infra-red ray apparatus	20%	B5
	- <i>Syringes, needles, catheters, cannulae and the like:</i>		
	- - <i>Syringes, with or without needles:</i>		
9018.31.10	- - - Disposable syringes		A
9018.31.90	- - - Other		A
9018.32.00	- - Tubular metal needles and needles for sutures		A
	- - <i>Other;</i>		
9018.39.10	- - - Catheters		A
9018.39.20	- - - Disposable tubes for intravenous fluids		A
9018.39.90	- - - Other		A
	- <i>Other instruments and appliances, used in dental science:</i>		
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	20%	B5
9018.49.00	- - Other	20%	B5
9018.50.00	- Other ophthalmic instruments and appliances		A
	- <i>Other instruments and appliances:</i>		
9018.90.10	- - Surgical blades		A
9018.90.20	- - Intravenous administration set (adult)		A
9018.90.30	- - Electronic instruments and appliances	20%	B5
9018.90.90	- - Other		A
	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
	- <i>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:</i>		
9019.10.10	- - Electronic	20%	B5
9019.10.90	- - Other		A
	- <i>Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:</i>		
9019.20.10	- - Artificial respiration apparatus		A
9019.20.90	- - Other		A
	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.		
9020.00.10	- - Breathing appliances		A
9020.00.20	- - Diver's headgear with breathing apparatus		A
9020.00.90	- - Other		A
	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing		

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	aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		
9021.10.00	- Orthopaedic or fracture appliances		A
	- <i>Artificial teeth and dental fittings:</i>		
9021.21.00	- - Artificial teeth		A
9021.29.00	- - Other		A
	- <i>Other artificial parts of the body:</i>		
9021.31.00	- - Artificial joints		A
9021.39.00	- - Other		A
9021.40.00	- Hearing aids, excluding parts and accessories	20%	B5
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories		A
9021.90.00	- Other		A
	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.		
	- <i>Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:</i>		
9022.12.00	- - Computed tomography apparatus	20%	B5
9022.13.00	- - Other, for dental use	20%	B5
9022.14.00	- - Other, for medical, surgical, or veterinary uses	20%	B5
	- <i>For other uses:</i>		
9022.19.10	- - - X-ray apparatus for the physical inspection of solder joints on PCB/PWB assemblies [ITA/2 (AS2)]	20%	B5
9022.19.90	- - - Other	20%	B3
	- <i>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:</i>		
9022.21.00	- - For medical, surgical, dental or veterinary uses	20%	B5
9022.29.00	- - For other uses	20%	B5
	- <i>X-ray tubes:</i>		
9022.30.10	- - For medical, surgical, dental or veterinary uses	20%	B5
9022.30.90	- - Other	20%	B3
	- <i>Other, including parts and accessories:</i>		
9022.90.10	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on PCAs [ITA/2 (AS2)]	20%	B5
9022.90.20	- - For medical, surgical, dental or veterinary uses	20%	B5
9022.90.90	- - Other	20%	B3
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.		A
	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
	- <i>Machines and appliances for testing metals:</i>		
9024.10.10	- - Electrically operated	20%	B5
9024.10.90	- - Other		A
	- <i>Other machines and appliances:</i>		
9024.80.10	- - Electrically operated	20%	B5
9024.80.90	- - Other		A
	- <i>Parts and accessories:</i>		
9024.90.10	- - For electrically operated machines and appliances	20%	B5
9024.90.20	- - For non-electrically operated machines and appliances		A
	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		

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	- <i>Thermometers and pyrometers, not combined with other instruments:</i>		
9025.11.00	- Liquid-filled, for direct reading		A
	- <i>Other:</i>		
9025.19.10	- - Electrical	20%	B3
9025.19.20	- - Non-electrical		A
	- <i>Other instruments:</i>		
9025.80.10	- Temperature gauges for motor vehicles	20%	B3
9025.80.20	- Other, electrical	20%	B5
9025.80.30	- Other, non-electrical		A
	- <i>Parts and accessories:</i>		
9025.90.10	- For electrically operated instruments	20%	B3
9025.90.20	- For non-electrically operated instruments		A
	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.		
	- <i>For measuring or checking the flow or level of liquids: [ITA1/A-103]:</i>		
9026.10.10	- Level gauges for motor vehicles, electrically operated	20%	B3
9026.10.20	- Level gauges for motor vehicles, not electrically operated		A
9026.10.30	- Other, electrically operated	20%	B5
9026.10.90	- Other, not electrically operated		A
	- <i>For measuring or checking pressure: [ITA1/A-104]</i>		
9026.20.10	- Pressure gauges for motor vehicles, electrically operated	20%	B3
9026.20.20	- Pressure gauges for motor vehicles, not electrically operated		A
9026.20.30	- Other, electrically operated	20%	B3
9026.20.40	- Other, not electrically operated		A
	- <i>Other instruments or apparatus: [ITA1/A-105]</i>		
9026.80.10	- Electrically operated	20%	B5
9026.80.20	- Not electrically operated		A
	- <i>Parts and accessories: [ITA1/A-106]</i>		
9026.90.10	- For electrically operated instruments and apparatus	20%	B5
9026.90.20	- For non-electrically operated instruments and apparatus		A
	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.		
	- <i>Gas or smoke analysis apparatus:</i>		
9027.10.10	- Electrically operated	20%	B3
9027.10.20	- Not electrically operated		A
	- <i>Chromatographs and electrophoresis instruments: [ITA1/A-107]:</i>		
9027.20.10	- Electrically operated	20%	B5
9027.20.20	- Not electrically operated		A
	- <i>Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR): [ITA1/A-108]:</i>		
9027.30.10	- Electrically operated	20%	B5
9027.30.20	- Not electrically operated		A
9027.40.00	- Exposure meters	20%	B5
	- <i>Other instruments and apparatus using optical radiations (UV, visible, IR): [ITA1/A-109]:</i>		
9027.50.10	- Electrically operated	20%	B5
9027.50.20	- Not electrically operated		A
	- <i>Other instruments and apparatus: [ITA1/A-110]:</i>		
9027.80.10	- Smoke detectors, electrically operated	20%	B5
9027.80.20	- Other, electrically operated	20%	B5
9027.80.30	- Other, not electrically operated		A

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9027.90.10	- <i>Microtomes; parts and accessories:</i> - - Parts and accessories including printed circuit assemblies of products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes [ITA1/A-111] [ITA1/B-199] - - <i>Other:</i>	20%	B5
9027.90.91	- - - Electrically operated	20%	B5
9027.90.99	- - - Other Gas, liquid or electricity supply or production meters, including calibrating meters therefor. - <i>Gas meters:</i>		A
9028.10.10	- - Gas meters of a kind mounted in gas containers		A
9028.10.90	- - Other - <i>Liquid meters:</i>		A
9028.20.10	- - Totalizing water meters		A
9028.20.90	- - Other - <i>Electricity meters:</i>		A
9028.30.10	- - Kilowatt hour meters	20%	B3
9028.30.90	- - Other - <i>Parts and accessories:</i>	20%	B3
9028.90.10	- - Water meter housings or bodies		A
9028.90.90	- - Other Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than articles of heading 90.14 or 90.15; stroboscopes. - <i>Revolution counters, production counters, taximeters, mileometers, pedometers and the like:</i>		A
9029.10.10	- - Revolution counters, production counters		A
9029.10.20	- - Taximeters		A
9029.10.90	- - Other - <i>Speed indicators and tachometers; stroboscopes:</i>		A
9029.20.10	- - Speedometers for motor vehicles		A
9029.20.20	- - Other speed indicators and tachometers for motor vehicles		A
9029.20.30	- - Speed indicators and tachometers for locomotives		A
9029.20.90	- - Other - <i>Parts and accessories:</i>		A
9029.90.10	- - Of the goods of subheading 9029.10 or of stroboscopes of subheading 9029.20		A
9029.90.20	- - Of other goods of subheading 9029.20 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-rays, cosmic or other ionising radiations.		A
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiation	20%	B5
9030.20.00	- Cathode-ray oscilloscopes and cathode-ray oscillographs - <i>Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device: [ITA/2 (AS2)]:</i>	20%	B5
9030.31.00	- - Multimeters - - <i>Other:</i>	20%	B3
9030.39.10	- - - Ammeters and voltmeters for motor vehicles	20%	B5
9030.39.20	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on PCB/PWBs or PCAs, without recording device	20%	B3
9030.39.30	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures [ITA/2 (AS2)]	20%	B5
9030.39.90	- - - Other	20%	B3
9030.40.00	- Other instruments and apparatus, specially designed for		A

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	telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) [ITA1/A-112]		
	- <i>Other instruments and apparatus:</i>		
	- - <i>For measuring or checking semiconductor wafers or devices:</i> [ITA1/A-184]:		
9030.82.10	- - - Water probers [ITA1/B-166]	20%	B5
9030.82.90	- - - Other	20%	B5
	- - <i>Other, with a recording device:</i>		
9030.83.10	- - - Instruments and apparatus, with a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs [ITA/2 (AS2)]	20%	B5
9030.83.90	- - - Other	20%	B5
	- - <i>Other :</i>		
9030.89.10	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs, other than those covered within subheading 9030.39 [ITA/2 (AS2)]	20%	B5
9030.89.90	- - - Other	20%	B5
	- <i>Parts and accessories:</i>		
9030.90.10	- - Parts and accessories including printed circuit assemblies of goods of subheadings 9030.40 and 9030.82 [ITA/B-199]	20%	B5
9030.90.20	- - Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on PCB/PWBs and PCAs [ITA/2 (AS2)]	20%	B5
9030.90.30	- - Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA1/A-185 & 186] [ITA1/B-199]	20%	B5
9030.90.40	- - Printed circuit assemblies for products falling within the Information Technology Agreement (ITA), including such assemblies for external connections such as cards that conform to the PCMCIA standard. Such printed circuit assemblies consist of one or more printed circuits of heading 85.34 with one or more active elements assembled thereon, with or without passive elements. "Active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 85.41, and integrated circuits and micro assemblies of heading 85.42	20%	B5
9030.90.90	- - Other	20%	B5
	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
	- <i>Machines for balancing mechanical parts:</i>		
9031.10.10	- - Electrically operated	20%	B5
9031.10.20	- - Not electrically operated		A
	- <i>Test benches:</i>		
9031.20.10	- - Electrically operated	20%	B3
9031.20.20	- - Not electrically operated		A
9031.30.00	- Profile projectors	20%	B5
	- <i>Other optical instruments and appliances:</i>		
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices [ITA1/A-187]	20%	B5
	- - <i>Other:</i>		
9031.49.10	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers [ITA1/A-188]		A
9031.49.20	- - - Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]		A
9031.49.30	- - - Optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA/2 (AS2)]		A
9031.49.90	- - - Other		A
	- <i>Other instruments, appliances and machines:</i>		
	- - <i>Cable test equipment:</i>		
9031.80.11	- - - Electrically operated	20%	B5
9031.80.19	- - - Not electrically operated		A
	- - <i>Other:</i>		
9031.80.91	- - - Electron beam microscopes fitted with equipment specifically	20%	B5

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	designed for the handling and transport of semiconductor wafer or reticles [ITA1/B-179]			
9031.80.92	- - - Other, electrically operated	20%	B5	
9031.80.99	- - - Not electrically operated		A	
	- <i>Parts and accessories:</i>			
	- - <i>For electrically operated equipment :</i>			
9031.90.11	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for: inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices [ITA1/A-189]; measuring surface particulate contamination on semiconductor wafers [ITA1/A-190]	20%	B5	
9031.90.12	- - - Parts and accessories of Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)]	20%	B5	
9031.90.13	- - - Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA/2 (AS2)]	20%	B3	
9031.90.14	- - - Parts and accessories of electron beam microscopes fitted with equipment specially designed for handling and transport of semiconductor wafers or reticles [ITA1/B-180]	20%	B5	
9031.90.19	- - - Other	20%	B5	
9031.90.20	- - For non-electrically operated equipment		A	
	Automatic regulating or controlling instruments and apparatus.			
	- <i>Thermostats:</i>			
9032.10.10	- - Electrically operated	20%	B5	
9032.10.20	- - Not electrically operated		A	
	- <i>Manostats:</i>			
9032.20.10	- - Electrically operated	20%	B5	
9032.20.20	- - Not electrically operated		A	
	- <i>Other instruments and apparatus:</i>			
9032.81.00	- - Hydraulic or pneumatic		A	
	- - <i>Other:</i>			
9032.89.10	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships [ITA/2]	20%	B5	
9032.89.20	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of PCA/PWBs [ITA/2 (AS2)]	20%	B5	
	- - - <i>Other electrically operated:</i>			
9032.89.31	- - - Automatic regulating voltage units (stabilizers)	20%	B3	
9032.89.39	- - - Other	20%	B5	
9032.89.90	- - - Other		A	
	- <i>Parts and accessories:</i>			
9032.90.10	- - Of goods of subheading 9032.89.10 [ITA/2]	20%	B3	
9032.90.20	- - Of goods of subheading 9032.89.20 [ITA/2 (AS2)]	20%	B3	
9032.90.30	- - Of other electrically operated goods	20%	B3	
9032.90.90	- - Other		A	
	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.			
9033.00.10	- For electrically operated equipment	20%	B3	
9033.00.20	- For non-electrically operated equipment		A	
	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:			
9101.11.00	- - With mechanical display only	5%	B5	
9101.12.00	- - With opto-electronic display only	5%	B5	
9101.19.00	- - Other	5%	B3	

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	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21.00	- - With automatic winding	5%	B5
9101.29.00	- - Other	5%	B3
	- Other:		
9101.91.00	- - Electrically operated	5%	B5
9101.99.00	- - Other	5%	B3
	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		
9102.11.00	- - With mechanical display only	5%	B5
9102.12.00	- - With opto-electronic display only	5%	B5
9102.19.00	- - Other	5%	B3
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	- - With automatic winding	5%	B5
9102.29.00	- - Other	5%	B3
	- Other:		
	- - Electrically operated:		
9102.91.10	- - - Stop-watches	5%	B5
9102.91.90	- - - Other	5%	B5
	- - Other:		
9102.99.10	- - - Stop-watches	5%	B5
9102.99.90	- - - Other	5%	B5
	Clocks with watch movements, excluding clocks of heading 91.04.		
9103.10.00	- Electrically operated	5%	B5
9103.90.00	- Other	5%	B3
	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		
9104.00.10	- For vehicles	5%	B3
9104.00.20	- For aircraft	5%	B5
9104.00.30	- For vessels	5%	B5
9104.00.90	- Other	5%	B5
	Other clocks.		
	- Alarm clocks:		
9105.11.00	- - Electrically operated	5%	B3
9105.19.00	- - Other	5%	B3
	- Wall clocks:		
9105.21.00	- - Electrically operated	5%	B3
9105.29.00	- - Other	5%	B3
	- Other:		
	- - Electrically operated:		
9105.91.10	- - - Marine and similar chronometers (other than clocks of heading 91.04)	5%	B5
9105.91.20	- - - Public clocks for buildings; clocks for centralised electric clock systems	5%	B5
9105.91.90	- - - Other	5%	B5
	- - Other :		
9105.99.10	- - - Marine and similar chronometers (other than clocks of heading 91.04)	5%	B5
9105.99.20	- - - Public clocks for buildings; clocks for centralised electric clock systems	5%	B5
9105.99.90	- - - Other	5%	B5
	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).		
9106.10.00	- Time-registers; time-recorders	5%	B3
9106.20.00	- Parking meters	5%	B5

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9106.90.00	- Other	5%	B3
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	5%	B5
	Watch movements, complete and assembled.		
	- Electrically operated:		
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5%	B5
9108.12.00	- - With opto-electronic display only	5%	B5
9108.19.00	- - Other	5%	B5
9108.20.00	- Automatic winding	5%	B5
9108.90.00	- Other	5%	B5
	Clock movements, complete and assembled.		
	- Electrically operated:		
9109.11.00	- - Of alarm clocks	5%	B5
9109.19.00	- - Other	5%	B3
9109.90.00	- Other	5%	B3
	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		
	- Of watches:		
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	5%	B3
9110.12.00	- - Incomplete movements, assembled	5%	B5
9110.19.00	- - Rough movements	5%	B5
9110.90.00	- Other	5%	B3
	Watch cases and parts thereof.		
9111.10.00	- Cases of precious metal or of metal clad with precious metal	5%	B5
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	5%	B5
9111.80.00	- Other cases	5%	B5
9111.90.00	- Parts	5%	B5
	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
9112.20.00	- Cases	5%	B5
9112.90.00	- Parts	5%	B5
	Watch straps, watch bands and watch bracelets, and parts thereof.		
9113.10.00	- Of precious metal or of metal clad with precious metal	5%	B5
9113.20.00	- Of base metal, whether or not gold- or silver-plated		A
9113.90.00	- Other		A
	Other clock or watch parts.		
9114.10.00	- Springs, including hair-springs	5%	B5
9114.20.00	- Jewels	5%	B5
9114.30.00	- Dials	5%	B5
9114.40.00	- Plates and bridges	5%	B5
9114.90.00	- Other	5%	B5
	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
9201.10.00	- Upright pianos	10%	B5
9201.20.00	- Grand pianos	10%	B5
9201.90.00	- Other	10%	B3
	Other stringed musical instruments (for example, guitars, violins, harps).		
9202.10.00	- Played with a bow	10%	B5
9202.90.00	- Other	10%	B5
9203.00.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	10%	B5
	Accordions and similar instruments; mouth organs.		
9204.10.00	- Accordions and similar instruments	10%	B5
9204.20.00	- Mouth organs	10%	B5
	Other wind musical instruments (for example, clarinets, trumpets,		

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	bagpipes).		
9205.10.00	- Brass-wind instruments	10%	B5
9205.90.00	- Other	10%	B5
9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10%	B5
	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
9207.10.00	- Keyboard instruments, other than accordions	10%	B3
9207.90.00	- Other	10%	B5
	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.		
9208.10.00	- Musical boxes		A
	- Other:		
9208.90.10	- - Decoy calls, call horns and other mouth blown sound signalling instruments		A
9208.90.90	- - Other	10%	B5
	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.		
9209.10.00	- Metronomes, tuning forks and pitch pipes	10%	B5
9209.20.00	- Mechanisms for musical boxes		A
9209.30.00	- Musical instrument strings		A
	- Other:		
	- - Parts and accessories for pianos:		
9209.91.10	- - - Strung backs, keyboards and metal frames for upright pianos	10%	B5
9209.91.90	- - - Other	10%	B5
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	10%	B5
9209.93.00	- - Parts and accessories for the musical instruments of heading 92.03	10%	B5
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	10%	B5
9209.99.00	- - Other	10%	B5
	Military weapons, other than revolvers, pistols and the arms of heading 93.07.		
	- Artillery weapons (for example, guns, howitzers and mortars) :		
9301.11.00	- - Self-propelled		X
9301.19.00	- - Other		X
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		X
9301.90.00	- Other		X
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.		X
	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shot-guns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).		
9303.10.00	- Muzzle-loading firearms		X
	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:		
9303.20.10	- - Hunting shotguns		X
9303.20.90	- - Other		X
	- Other sporting, hunting or target-shooting rifles:		
9303.30.10	- - Hunting rifle		X
9303.30.90	- - Other		X
9303.90.00	- Other		X
	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.		
9304.00.10	- Air guns, not exceeding 7 kg		X
9304.00.90	- Other		X

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	Parts and accessories of articles of headings 93.01. to 93.04.		
9305.10.00	- Of revolvers or pistols		X
	- Of shotguns or rifles of heading 93.03:		
	- - Shotgun barrels:		
9305.21.10	- - - Of hunting shotguns, not exceeding 7 kg		X
9305.21.90	- - - Other		X
	- - Other:		
9305.29.10	- - - Of hunting shotguns, not exceeding 7 kg		X
9305.29.90	- - - Other		X
	- Other:		
9305.91.00	- Of military weapons of heading 93.01		X
	- - Other:		
9305.99.10	- - - Of the goods of subheading 9304.00.90		X
9305.99.90	- - - Other		X
	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		
9306.10.00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof		X
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	- - Cartridges		X
9306.29.00	- - Other		X
	- Other cartridges and parts thereof:		
9306.30.10	- - Use for revolvers and pistols of heading. 93.02		X
9306.30.90	- - Other		X
9306.90.00	- Other		X
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.		X
	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
9401.10.00	- Seats of a kind used for aircraft		A
9401.20.00	- Seats of a kind used for motor vehicles	5%	B3
9401.30.00	- Swivel seats with variable height adjustment	5%	B5
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	5%	B5
	- Seats of cane, osier, bamboo or similar materials:		
9401.50.10	- - Of rattan	5%	B5
9401.50.90	- - Other	5%	B3
	- Other seats, with wooden frames:		
	- - Upholstered:		
9401.61.10	- - - Assembled	5%	B5
9401.61.20	- - - Not assembled	5%	B5
	- - Other:		
9401.69.10	- - - Assembled	5%	B3
9401.69.20	- - - Not assembled	5%	B3
	- Other seats, with metal frames:		
9401.71.00	- - Upholstered	5%	B5
9401.79.00	- - Other	5%	B5
	- Other seats:		
9401.80.10	- - Baby walkers		A
9401.80.90	- - Other	5%	B3
	- Parts:		
	- - Of aircraft seats:		
9401.90.11	- - - Of plastics	5%	B5
9401.90.19	- - - Other	5%	B5
9401.90.20	- - Of baby walkers		A

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	- - Other:		
9401.90.91	- - - Of the goods of subheading 9401.20.00 or 9401.30.00	5%	B3
9401.90.92	- - - Other, of plastics	5%	B3
9401.90.99	- - - Other	5%	B5
	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.		
	- Dentists', barbers' or similar chairs and parts thereof:		
9402.10.10	- - Dentists' chairs	5%	B5
9402.10.20	- - Parts of dentists' chairs	5%	B5
9402.10.30	- - Barbers' and hairdressers' chairs and parts thereof	5%	B5
9402.10.90	- - Other	5%	B5
	- Other:		
9402.90.10	- - Furniture specially designed for medical, surgical or veterinary surgical purposes and parts thereof	5%	B5
9402.90.90	- - Other	5%	B3
	Other furniture and parts thereof.		
9403.10.00	- Metal furniture of a kind used in offices	5%	B3
	- Other metal furniture:		
9403.20.10	- - Board used for checking-in at airport and stations	5%	B5
9403.20.90	- - Other	5%	B5
	- Wooden furniture of a kind used in offices:		
9403.30.10	- - Assembled	5%	B3
9403.30.20	- - Not assembled	5%	B3
	- Wooden furniture of a kind used in the kitchen:		
9403.40.10	- - - Assembled	5%	B5
9403.40.20	- - - Not assembled	5%	B3
	- Wooden furniture of a kind used in the bedroom:		
	- - Bedroom sets:		
9403.50.11	- - - Assembled	5%	B5
9403.50.19	- - - Not assembled	5%	B5
	- - Other:		
9403.50.91	- - - Assembled	5%	B5
9403.50.99	- - - Not assembled	5%	B10
	- Other wooden furniture:		
	- - Dining and living room sets:		
9403.60.11	- - - Assembled	5%	B3
9403.60.19	- - - Not assembled	5%	B5
	- - Fume cupboards for use in medical laboratory:		
9403.60.21	- - - Assembled	5%	B5
9403.60.29	- - - Not assembled	5%	B5
	- - Board used for checking-in at airport and stations		
9403.60.31	- - - Assembled	5%	B5
9403.60.39	- - - Not assembled	5%	B5
	- - Other:		
9403.60.91	- - - Assembled	5%	B3
9403.60.99	- - - Not assembled	5%	B5
	- Furniture of plastics:		
9403.70.10	- - Furniture of a kind used in offices	5%	B3
9403.70.20	- - Fume cupboards for use in medical laboratory	5%	B5
9403.70.90	- - Other	5%	B3
	- Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.80.10	- - Bedroom, dining room or living room sets of rattan	5%	B5

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9403.80.20	- - Bedroom, dining room or living room sets of other materials	5%	B3
	- - Of a kind used in parks, gardens or vestibules:		
9403.80.31	- - - Of worked monumental or building stone	5%	B5
9403.80.32	- - - Of cement, of concrete or artificial stone	5%	B5
9403.80.33	- - - Of asbestos-cement, of cellulose fibre-cement or the like	5%	B5
9403.80.34	- - - Of ceramic	5%	B5
9403.80.39	- - - Other	5%	B5
9403.80.40	- - Fume cupboards for use in medical laboratory	5%	B5
9403.80.90	- - Other	5%	B3
9403.90.00	- Parts	5%	B3
	Mattress supports; articles of bedding and similar furnishings (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
9404.10.00	- Mattress supports	5%	B5
	- Mattresses:		
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	5%	B3
	- - Of other materials:		
9404.29.10	- - - Mattress springs	5%	B3
9404.29.20	- - - Other, hyperthermia / hypothermia type	5%	B3
9404.29.90	- - - Other	5%	B3
9404.30.00	- Sleeping bags	5%	B5
	- Other:		
9404.90.10	- - Quilts, bedspreads and mattress protectors	5%	B3
9404.90.20	- - Foam rubber bolsters, pillows, cushions, pouffes	5%	B3
9404.90.90	- - Other	5%	B3
	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:		
	- - Fluorescent lighting fittings:		
9405.10.11	- - - Of a capacity not exceeding 40 W	5%	B3
9405.10.19	- - - Of a capacity exceeding 40 W	5%	B5
9405.10.20	- - Surgical lamps	5%	B5
9405.10.30	- - Spotlights	5%	B5
9405.10.90	- - Other	5%	B3
	- Electric table, desk, bedside or floor-standing lamps:		
9405.20.10	- - Surgical lamps	5%	B5
9405.20.20	- - Spotlights	5%	B5
9405.20.90	- - Other	5%	B3
9405.30.00	- Lighting sets of a kind used for Christmas trees	5%	B3
	- Other electric lamps and lighting fittings:		
9405.40.10	- - Surgical lamps, including specialised operating lights; pilot lamp assemblies for electro-thermic domestic appliances of heading 85.16	5%	B5
9405.40.20	- - Searchlights	5%	B10
9405.40.30	- - Fibreoptic operation headlight	5%	B5
9405.40.40	- - Spotlights	5%	B5
9405.40.50	- - Street lamps or lanterns	5%	B5
9405.40.60	- - Other exterior lighting, other than street lamps or lanterns	5%	B3
9405.40.70	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships lighthouses, of base metal	5%	B3
9405.40.90	- - Other, including other electric lamps and lighting fittings, of wood	5%	B3
	- Non-electrical lamps and lighting fittings:		
9405.50.10	- - Of oil-burning type other than oil lamps		A
	- - Oil lamps:		

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9405.50.21	- - Of brass, used for religious rites		A
9405.50.22	- - Of other base metal, or of wood		A
9405.50.23	- - Of plastics, stone, ceramic or glass		A
9405.50.29	- - Other		A
9405.50.30	- - Miner's lamps and quarrymen's lamps		A
	- - Hurricane lamps:		
9405.50.41	- - Of base metal		A
9405.50.49	- - Other		A
9405.50.90	- - Other		A
	- Illuminated signs, illuminated name-plates and the like:		
9405.60.10	- - Property protection warning signs, street name plates, road and traffic signs		A
9405.60.20	- - Other, of stone or ceramic	5%	B5
9405.60.90	- - Other	5%	B5
	- Parts:		
	- - Of glass:		
9405.91.10	- - - For surgical lamps		A
9405.91.20	- - - For spotlights		A
9405.91.30	- - - For miner's lamps and the like		A
9405.91.40	- - - Glass globes and chimneys for other lamps or lanterns		A
9405.91.90	- - - Other		A
	- - Of plastics:		
9405.92.10	- - - For surgical lamps		A
9405.92.20	- - - For spotlights		A
9405.92.30	- - - For miner's lamps and the like		A
9405.92.90	- - - Other		A
	- - Other:		
9405.99.10	- - - Lampshades of textile materials	5%	B5
9405.99.20	- - - Frames for miners or quarrymen's lamps		A
9405.99.30	- - - Other, for the miner's lamps, surgical lamps		A
9405.99.90	- - - Other		A
	Prefabricated buildings.		
9406.00.10	- Greenhouses fitted with mechanical or thermal equipment		A
9406.00.20	- Steam bathroom		A
	- Other prefabricated buildings:		
9406.00.91	- - Of plastics		A
9406.00.92	- - Of wood		A
9406.00.93	- - Of cement, of concrete or of artificial stone		A
9406.00.94	- - Of iron or steel		A
9406.00.95	- - Of aluminium		A
9406.00.99	- - Other		A
	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.		
9501.00.10	- Tricycles		A
9501.00.20	- Other wheeled toys		A
9501.00.30	- Dolls' carriages		A
	- Parts:		
9501.00.91	- - Spokes, for goods of subheading 9501.00.10		A
9501.00.92	- - Nipples, for goods of subheading 9501.00.10		A
9501.00.93	- - Other, for goods of subheading 9501.00.10		A
9501.00.94	- - Spokes, other than for goods of subheading 9501.00.10		A
9501.00.95	- - Nipples, other than for goods of subheading 9501.00.10		A
9501.00.99	- - Other, other than for goods of subheading 9501.00.10		A
	Dolls representing only human beings.		
9502.10.00	- Dolls, whether or not dressed		A

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	- Parts and accessories:			
9502.91.00	- - Garments and accessories therefor, footwear and headgear			A
9502.99.00	- - Other			A
	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.10.00	- Electric trains, including tracks, signals and other accessories thereof			A
	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10:			
9503.20.10	- - Model aircraft assembly kits			A
9503.20.90	- - Other			A
	- Other construction sets and constructional toys:			
9503.30.10	- - Of plastic			A
9503.30.90	- - Other			A
	- Toys representing animals or non-human creatures:			
9503.41.00	- - Stuffed			A
9503.49.00	- - Other			A
9503.50.00	- Toy musical instruments and apparatus			A
	- Puzzles:			
9503.60.10	- - Of a toy variety			A
9503.60.20	- - Other, jigsaw or picture puzzle	5%		B5
9503.60.90	- - Other	5%		B5
	- Other toys, put up in sets or outfits:			
9503.70.10	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and taking sets; toy printing sets			A
9503.70.90	- - Other			A
	- Other toys and models, incorporating a motor:			
9503.80.10	- - Toy guns incorporating a motor			A
9503.80.90	- - Other			A
	- Other:			
9503.90.10	- - Toy currencies			A
9503.90.20	- - Toy walkie-talkies			A
9503.90.30	- - Toy guns, pistols or revolvers			A
9503.90.40	- - Toy counting frames (abaci); toy sewing machines; toy typewriters			A
9503.90.50	- - Skipping ropes			A
9503.90.60	- - Marbles			A
9503.90.90	- - Other			A
	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.10.00	- Video games of a kind used with a television receiver	5%		B3
	- Articles and accessories for billiards:			
9504.20.10	- - Billiard	5%		B5
9504.20.90	- - Other	5%		B5
	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment:			
9504.30.10	- - Fruit machines or jackpot machines	5%		B5
9504.30.20	- - Pin tables, slot machines and the likes	5%		B5
9504.30.90	- - Other	5%		B5
9504.40.00	- Playing cards	10%		B3
	- Other:			
9504.90.10	- - Bowling requisites of all kinds			A
9504.90.20	- - Darts and parts and accessories of darts	10%		B5
9504.90.30	- - Gambling equipment and paraphernalia	10%		B5
9504.90.90	- - Other	10%		B3
	Festive, carnival of other entertainment articles, including conjuring tricks and novelty jokes.			
	- Articles for Christmas festivities:			

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9505.10.10	- Christmas crackers and sparklers	10%	B5
9505.10.90	- Other	10%	B3
9505.90.00	- Other	10%	B5
	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:		
9506.11.00	- Skis		A
9506.12.00	- Ski-fastenings (ski-bindings)		A
9506.19.00	- Other		A
	- Water-skis, surf-boards, sailboards and other water-sports equipment:		
9506.21.00	- Sailboards		A
9506.29.00	- Other		A
	- Golf clubs and other golf equipment:		
9506.31.00	- Clubs, complete		A
9506.32.00	- Balls		A
9506.39.00	- Other		A
9506.40.00	- Articles and equipment for table-tennis	5%	B3
	- Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	- Lawn-tennis rackets, whether or not strung		A
	- Other:		
9506.59.10	- - Badminton rackets and racket frames		A
9506.59.90	- - Other		A
	- Balls, other than golf balls and table-tennis balls:		
9506.61.00	- Lawn-tennis balls		A
9506.62.00	- Inflatable		A
9506.69.00	- Other		A
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached		A
	- Other:		
9506.91.00	- Articles and equipment for general physical exercise, gymnastics or athletics		A
	- Other:		
9506.99.10	- - Shuttlecocks		A
9506.99.20	- - Bows and arrows for archery; crossbows		A
9506.99.30	- - Nets, cricket pads, shin guards and similar articles		A
9506.99.40	- - Flippers		A
9506.99.50	- - Other articles and equipment for football, field hockey, tennis, badminton, deck tennis, volleyball, basketball or cricket		A
9506.99.90	- - Other		A
	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.		
9507.10.00	- Fishing rods		A
9507.20.00	- Fish-hooks, whether or not snelled		A
9507.30.00	- Fishing reels		A
	- Other:		
9507.90.10	- Fish landing nets		A
9507.90.90	- Other		A
	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.		
9508.10.00	- Travelling circuses and travelling menageries		A
9508.90.00	- Other		A
	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).		

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	- Worked ivory and articles of ivory:	
9601.10.10	- - Worked rhinoceros horn	A
9601.10.90	- - Other	A
	- Other:	
9601.90.10	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing	A
9601.90.20	- - Other	A
	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.	
9602.00.10	- Gelatin capsules for pharmaceutical products	A
9602.00.90	- Other	A
	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).	
	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:	
9603.10.10	- - Brushes	A
9603.10.20	- - Brooms	A
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.21.00	- - Tooth brushes, including dental-plate brushes	A
9603.29.00	- - Other	A
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	A
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	A
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	A
	- Other:	
9603.90.10	- - Prepared knots and tufts for broom or brush making	A
9603.90.20	- - Hand-operated mechanical floor sweepers, not motorised	A
9603.90.30	- - Lavatory brushes	A
9603.90.40	- - Other brushes	A
	- Other:	
9603.90.91	- - - Parts for goods of subheading 9603.90.10	A
9603.90.99	- - - Other	A
	Hand sieves and hand riddles.	
9604.00.10	- Of metal	A
9604.00.90	- Other	A
	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	
9605.00.10	- For personal toilet	A
9605.00.90	- Other	A
	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	A
	- Buttons:	
9606.21.00	- - Of plastics, not covered with textile material	A
9606.22.00	- - Of base metal, not covered with textile material	A
9606.29.00	- - Other	A
9606.30.00	- Button moulds and other parts of buttons; button blanks	A
	Slide fasteners and parts thereof.	
	- Slide fasteners:	
9607.11.00	- - Fitted with chain scoops of base metal	A
9607.19.00	- - Other	A

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9607.20.00	- Parts 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.		A
9608.10.00	- Ball point pens		A
9608.20.00	- Felt tipped and other porous-tipped pens and markers - Fountain pens, stylograph pens and other pens:		A
9608.31.00	- - Indian ink drawing pens		A
9608.39.00	- - Other		A
9608.40.00	- Propelling or sliding pencils		A
9608.50.00	- Sets of articles from two or more of the foregoing subheadings		A
9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir - Other: - - Pen nibs and nib points:		A
9608.91.10	- - - Of gold or gold-plated		A
9608.91.90	- - - Other - - Other:		A
9608.99.10	- - - Duplicating stylos		A
9608.99.90	- - - Other Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks. - Pencils and crayons, with leads encased in a rigid sheath:		A
9609.10.10	- - Black pencils		A
9609.10.90	- - Other		A
9609.20.00	- Pencil leads, black or coloured - Other:		A
9609.90.10	- - Slate pencils for school slates		A
9609.90.20	- - Writing and drawing chalks		A
9609.90.30	- - Pencils and crayons other than those of subheading 9609.10.00		A
9609.90.90	- - Other Slates and boards, with writing or drawing surfaces, whether or not framed.		A
9610.00.10	- School slates		A
9610.00.90	- Other		A
9611.00.00	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. Typewriter or similar ribbons, inked or other wise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. - Ribbons:		A
9612.10.10	- - Of textile fabric		A
9612.10.90	- - Other		A
9612.20.00	- Ink-pads Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. - Pocket lighters, gas fuelled, non-refillable: - - Pistol shaped or revolver shaped:		A
9613.10.11	- - - Of plastics		A
9613.10.19	- - - Other - - Other:		A
9613.10.91	- - - Of plastics	10%	B5
9613.10.99	- - - Other - Pocket lighters, gas fuelled, refillable:	10%	B5

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	- - Pistol shaped or revolver shaped:		
9613.20.11	- - - Of plastics	10%	B5
9613.20.19	- - - Other	10%	B3
	- - Other:		
9613.20.91	- - - Of plastics	10%	B5
9613.20.99	- - - Other	10%	B5
	- Other lighters:		
	- - Pistol shaped or revolver shaped:		
9613.80.11	- - - Piezo-electric lighters for stoves and ranges	10%	B5
9613.80.12	- - - Cigarette lighters, of plastics	10%	B5
9613.80.13	- - - Cigarette lighters, other than of plastics	10%	B3
9613.80.19	- - - Other	10%	B3
	- - Other:		
9613.80.91	- - - Piezo-electric lighters for stoves and ranges	10%	B5
9613.80.92	- - - Cigarette lighters, of plastics	10%	B5
9613.80.93	- - - Cigarette lighters, other than of plastics	10%	B3
9613.80.99	- - - Other	10%	B3
	- Parts:		
	- - Refilled cartridges or other receptacles, which constitute parts of mechanical lighters, containing:		
9613.90.11	- - - Liquid fuel	10%	B5
9613.90.12	- - - Liquefied gases	10%	B5
9613.90.90	- - Other	10%	B3
	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	- Pipes and pipe bowls:		
9614.20.10	- - Roughly shaped blocks of wood or root for the manufacture of pipes	10%	B5
9614.20.90	- - Other	10%	B3
9614.90.00	- Other	10%	B5
	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:		
	- - Of hard rubber or plastics:		
9615.11.10	- - - Hair slides and the like	10%	B5
9615.11.90	- - - Other		A
	- - Other:		
9615.19.10	- - - Hair slides and the like	10%	B5
9615.19.90	- - - Other		A
	- Other:		
	- - Decorative hair pins:		
9615.90.11	- - - Of aluminium	10%	B5
9615.90.19	- - - Other	10%	B3
9615.90.20	- - Parts	10%	B5
	- - Other:		
9615.90.91	- - - Of aluminium		A
9615.90.99	- - - Other		A
	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:		
9616.10.10	- - Sprays		A
9616.10.20	- - Mounts and heads of the sprays		A
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations		A
	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.		

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9617.00.10	- Vacuum flasks and other vacuum vessels	A
9617.00.20	- Parts	A
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	A
	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.	
9701.10.00	- Paintings, drawings and pastels	A
	- Other :	
9701.90.10	- - Of cut flowers, flower buds, foliage, branches or other parts of plant; of plastics, printed matter or base metal	A
9701.90.20	- - Of natural cork	A
9701.90.90	- - Other	A
9702.00.00	Original engravings, prints and lithographs.	A
9703.00.00	Original sculptures and statuary, in any material.	A
	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.	
9704.00.10	- Postage or revenue stamps	A
9704.00.90	- Other	A
	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.	
9705.00.10	- Of zoological interest	A
9705.00.20	- Of archaeological interest	A
9705.00.90	- Other	A
9706.00.00	Antiques of an age exceeding one hundred years.	A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 1	Live animals		
01.01	Live horses, asses, mules and hinnies.		
0101.10	- Pure-bred breeding animals:		
	Horses:		
	Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a Cabinet Order		A
	Other:		
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A
	Other		X
	Asses, mules and hinnies		A
0101.90	- Other:		
	Horses:		
	Certified as being those other than "light-breed horses" in accordance with the provisions of a Cabinet Order		A
	Other:		
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A
	Other		X
	Asses, mules and hinnies		A
01.02	Live bovine animals.		
0102.10	- Pure-bred breeding animals		A
0102.90	- Other:		
	Buffaloes		A
	Other		X
01.03	Live swine.		
0103.10	- Pure-bred breeding animals		A
	- Other:		
0103.91	-- Weighing less than 50kg		X
0103.92	-- Weighing 50kg or more		X
01.04	Live sheep and goats.		A
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		A
01.06	Other live animals.		A
Chapter 2	Meat and edible meat offal		
02.01	Meat of bovine animals, fresh or chilled.		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
02.02	Meat of bovine animals, frozen.		X
02.03	Meat of swine, fresh, chilled or frozen.		
	- Fresh or chilled:		
0203.11	-- Carcasses and half-carcasses:		
	Of wild boars		A
	Other		X
0203.12	-- Hams, shoulders and cuts thereof, with bone in:		
	Of wild boars		A
	Other		X
0203.19	-- Other:		
	Of wild boars		A
	Other		X
	- Frozen:		
0203.21	-- Carcasses and half-carcasses:		
	Of wild boars		A
	Other		X
0203.22	-- Hams, shoulders and cuts thereof, with bone in:		
	Of wild boars		A
	Other		X
0203.29	-- Other:		
	Of wild boars		A
	Other		X
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A
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		X
	- Of bovine animals, frozen:		
0206.21	-- Tongues		X
0206.22	-- Livers		X
0206.29	-- Other		X
0206.30	- Of swine, fresh or chilled:		
	Of wild boars		A
	Other		X
	- Of swine, frozen:		
0206.41	-- Livers:		
	Of wild boars		A
	Other		X
0206.49	-- Other:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Of wild boars		A
	Other		X
0206.80	- Other, fresh or chilled		A
0206.90	- Other, frozen		A
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207.11	-- Not cut in pieces, fresh or chilled		X
0207.12	-- Not cut in pieces, frozen		X
0207.13	-- Cuts and offal, fresh or chilled		X
0207.14	-- Cuts and offal, frozen:		
	Livers		A
	Other		X
	- Of turkeys:		
0207.24	-- Not cut in pieces, fresh or chilled		A
0207.25	-- Not cut in pieces, frozen		A
0207.26	-- Cuts and offal, fresh or chilled		A
0207.27	-- Cuts and offal, frozen		A
	- Of ducks, geese or guinea fowls:		
0207.32	-- Not cut in pieces, fresh or chilled:		
	Of ducks	9.6%	B7
	Other		A
0207.33	-- Not cut in pieces, frozen		A
0207.34	-- Fatty livers, fresh or chilled		A
0207.35	-- Other, fresh or chilled:		
	Of ducks	9.6%	B7
	Other		A
0207.36	-- Other, frozen		A
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A
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		X
0210.12	-- Bellies (streaky) and cuts thereof		X
0210.19	-- Other		X
0210.20	- Meat of bovine animals		X
	Other, including edible flours and meals of meat and meat offal:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0210.91	-- Of primates		A
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	B5
0210.93	-- Of reptiles (including snakes and turtles)		A
0210.99	-- Other		X
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates		
03.01	Live fish.		
0301.10	- Ornamental fish: Carp and gold-fish Other	3.5%	B5 A
	- Other live fish:		
0301.91	-- 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>): Fry for fish culture Other	3.5%	A B5
0301.92	-- Eels (<i>Anguilla</i> spp.): Fry for fish culture Other		A X
0301.93	-- Carp: Fry for fish culture Other	3.5%	A B5
0301.99	-- Other: Fry for fish culture Other: Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.) Other		A X R
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 (<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>)		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0302.12	-- 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>)		X
0302.19	-- Other		X
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	3.5%	B5
0302.22	-- Plaice (<i>Pleuronectes platessa</i>)	3.5%	B5
0302.23	-- Sole (<i>Solea spp.</i>)	3.5%	B5
0302.29	-- Other	3.5%	B5
	- 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:		
0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)		X
0302.33	-- Skipjack or stripe-bellied bonito		X
0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)		X
0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X
0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X
0302.39	-- Other		X
0302.40	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes		X
0302.50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes		X
	- Other fish, excluding livers and roes:		
0302.61	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
	Of <i>Sardinops spp.</i>		X
	Other	3.5%	B5
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)	3.5%	B5
0302.63	-- Coalfish (<i>Pollachius virens</i>)	3.5%	B5
0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X
0302.65	-- Dogfish and other sharks		A
0302.66	-- Eels (<i>Anguilla spp.</i>)	3.5%	B5
0302.69	-- Other:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri(<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji(<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other:		
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams		A
	Other:		
	Billfish and swordfish		X
	Fugu	3.5%	B5
	Other		R
0302.70	- Livers and roes:		
	Hard roes of Nishin (<i>Clupea spp.</i>)	5.6%	B5
	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		X
	Other		R
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		
	- 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>), excluding livers and roes:		
0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)		X
0303.19	-- Other		X
	- Other salmonidae, excluding livers and roes:		
0303.21	-- 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>)		X
0303.22	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		X
0303.29	-- Other		X
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0303.31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	3.5%	B5
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)	3.5%	B5
0303.33	-- Sole (<i>Solea spp.</i>)	3.5%	B5
0303.39	-- Other	3.5%	B5
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
0303.41	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X
0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)		R

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0303.43	-- Skipjack or stripe-bellied bonito		R
0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)		R
0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X
0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X
0303.49	-- Other		X
0303.50	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes		X
0303.60	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes		X
	- Other fish, excluding livers and roes:		
0303.71	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
	Of <i>Sardinops spp.</i>		X
	Other	3.5%	B5
0303.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	3.5%	B5
0303.73	-- Coalfish (<i>Pollachius virens</i>)	3.5%	B5
0303.74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X
0303.75	-- Dogfish and other sharks		A
0303.76	-- Eels (<i>Anguilla spp.</i>)	3.5%	B5
0303.77	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	3.5%	B5
0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):		
	Of <i>Merluccius spp.</i>		X
	Of <i>Urophycis spp.</i>	3.5%	B5
0303.79	-- Other:		
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> and <i>Theragra spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other:		
	Barracouta (<i>Sphyrænidae</i> and <i>Gempylidae</i>), king-clip, sea breams and Shishamo		A
	Other:		
	Billfish, swordfish and Mero (<i>Dissostichus spp.</i>)		X
	Spanish mackerel and Hairtails		R
	Other	3.5%	B5
0303.80	- Livers and roes:		
	Hard roes of Nishin (<i>Clupea spp.</i>)	4%	B5
	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		X
	Other		R

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
0304.10	<p>- Fresh or chilled:</p> <p>Fillets:</p> <p>Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i>, <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>, <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)</p> <p>Other:</p> <p>Bluefin tunas (<i>Thunnus thynnus</i>) and southern bluefin tunas (<i>Thunnus maccoyii</i>)</p> <p>Other</p> <p>Other:</p> <p>Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i>, <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>, <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)</p> <p>Other:</p> <p>Barracouta (<i>Sphyrænidae</i> and <i>Gempylidae</i>), king-clip, sea breams, dogfish and other sharks</p> <p>Other:</p> <p>Bluefin tunas (<i>Thunnus thynnus</i>) and southern bluefin tunas (<i>Thunnus maccoyii</i>)</p> <p>Other</p>		<p>X</p> <p>X</p> <p>R</p> <p>X</p> <p>A</p> <p>X</p> <p>R</p>
0304.20	<p>- Frozen fillets:</p> <p>Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i>, <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>, <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)</p> <p>Other:</p> <p>Tunas (of the genus <i>Thunnus</i>), billfish and swordfish and Mero (<i>Dissostichus spp.</i>)</p> <p>Other</p>	3.5%	<p>X</p> <p>X</p> <p>B5</p>
0304.90	<p>- Other:</p> <p>Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i>, <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>, <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)</p> <p>Other:</p>		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip, sea breams, dogfish, other sharks and Shishamo		A
	Other:		
	Itoyori (surimi), bluefin tunas (<i>Thunnus thynnus</i>) and southern bluefin tunas (<i>Thunnus maccoyii</i>)		X
	Other	3.5%	B5
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		X
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:		
	Hard roes of Nishin (<i>Clupea spp.</i>) other than Nishin roes on the tangles	8.4%	B7
	Hard roes of Salmonidae	3.5%	B5
	Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		X
	Nishin roes on the tangles	10%	B7
	Other		A
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:		
	Salmonidae		X
	Other:		
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other	10.5%	B7
	- Smoked fish, including fillets:		
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>)		X
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	B7
0305.49	-- Other	10%	B7
	- Dried fish, whether or not salted but not smoked:		
0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X
0305.59	-- Other:		
	Salmonidae		X
	Other:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other		R
	- Fish, salted but not dried or smoked and fish in brine:		
0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		X
0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X
0305.63	-- Anchovies (<i>Engraulis spp.</i>)		X
0305.69	-- Other		X
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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 spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)		A
0306.12	-- Lobsters (<i>Homarus spp.</i>)		A
0306.13	-- Shrimps and prawns		A
0306.14	-- Crabs:		
	King crabs (<i>Paralithodes spp.</i>), tanner crabs (<i>Chionoecetes spp.</i>) and horsehair crabs (<i>Erimacrus spp.</i>)		R
	Other	4%	B5
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
	Ebi		A
	Other	7%	B7
	- Not frozen:		
0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):		
	Live, fresh or chilled		A
	Other	5%	B5
0306.22	-- Lobsters (<i>Homarus spp.</i>):		
	Live, fresh or chilled		A
	Other	5%	B5
0306.23	-- Shrimps and prawns:		
	Live, fresh or chilled		A
	Other	5%	B5
0306.24	-- Crabs		R
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Live, fresh or chilled:		
	Ebi		A
	Other	7%	B7
	Other:		
	Ebi	5%	B5
	Other	10%	B7
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.		
0307.10	- Oysters:		
	Live, fresh, chilled or frozen		R
	Other	10.5%	B7
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21	-- Live, fresh or chilled		X
0307.29	-- Other		X
	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307.31	-- Live, fresh or chilled		R
0307.39	-- Other:		
	Frozen		R
	Other	10%	B7
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307.41	-- Live, fresh or chilled		X
0307.49	-- Other		X
	- Octopus (<i>Octopus</i> spp.):		
0307.51	-- Live, fresh or chilled		R
0307.59	-- Other:		
	Frozen	7%	B7
	Other	10%	B7
0307.60	- Snails, other than sea snails:		
	Live, fresh, chilled or frozen	7%	B7
	Other	10%	B7
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307.91	-- Live, fresh or chilled:		
	Live aquatic invertebrates other than crustaceans or molluscs		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0307.99	Adductors of shellfish, cuttlefish and squid		X
	Other:		
	Hard clam		R
	Other:		
	Akagai ((bloody clam), live), sea urchins and abalone		R
	Jellyfish	7%	B7
	Other:		
	Baby clam and fresh water clam		R
	Other:		
	Molluscs		X
	Other	7%	B7
	-- Other:		
	Frozen:		
	Adductors of shellfish, cuttlefish and squid		X
	Sea urchins, jellyfish and sea cucumbers		
	Sea urchins		R
	Other	7%	B7
	Other:		
	Hard clam		R
	Other:		
	Abalone	7%	B7
	Baby clam and fresh water clam		R
	Other		X
	Other:		
	Adductors of shellfish, cuttlefish and squid		X
	Sea urchins, jellyfish and sea cucumbers:		
	Sea urchins		R
	Other	7%	B7
	Other:		
	Hard clam, salted or in brine	5.3%	B5
	Other:		
	Hard clam, dried	10%	B7
	Other		X
Chapter 4	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.		X
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		X
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402.21	-- Not containing added sugar or other sweetening matter		X
0402.29	-- Other		X
	- Other:		
0402.91	-- Not containing added sugar or other sweetening matter:		
	Of a fat content, by weight, exceeding 7.5%:		
	Whipped cream in pressurized containers		R
	Other		X
	Other		X
0402.99	-- Other:		
	Of a fat content, by weight, exceeding 8%:		
	Whipped cream in pressurized containers		R
	Other		X
	Other		X
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:		
	Frozen, treated appropriate to preserve or containing added sugar or other sweetening matter or flavoured or containing added fruit or nuts, excluding frozen yogurt		X
	Other		R
0403.90	- Other		X
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.		X
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X
04.06	Cheese and curd.		
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
	A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4g per each, frozen, in immediate packings, of a content exceeding 5kg		R
	Other		X
0406.20	- Grated or powdered cheese, of all kinds		R
0406.30	- Processed cheese, not grated or powdered		R

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0406.40	- Blue-veined cheese		X
0406.90	- Other cheese		X
0407.00	Birds' eggs, in shell, fresh, preserved or cooked: For hatching Other		A R
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	18.8%	B15
0408.19	-- Other	20% or 48 yen/kg, whichever is the greater	B15
	- Other:		
0408.91	-- Dried	21.3%	B15
0408.99	-- Other	21.3% or 51 yen/kg, whichever is the greater	B15
0409.00	Natural honey.		R
0410.00	Edible products of animal origin, not elsewhere specified or included.		A
Chapter 5	Products of animal origin, not elsewhere specified or included		A
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A
Chapter 7	Edible vegetables and certain roots and tubers		
07.01	Potatoes, fresh or chilled.		A
0702.00	Tomatoes, fresh or chilled.	3%	B7
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
0703.10	- Onions and shallots: Onions: Not more than 73.70 yen/kg in value for customs duty More than 73.70 yen/kg in value for customs duty Shallots	8.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	B15 A A
0703.20	- Garlic	3%	B7
0703.90	- Leeks and other alliaceous vegetables:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Welsh onions (<i>Allium fistulosum</i> L.)	3%	B5
	Other		A
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
0704.10	- Cauliflowers and headed broccoli		A
0704.20	- Brussels sprouts		A
0704.90	- Other:		
	Broccoli		A
	Other	3%	B7
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.		
	- Lettuce:		
0705.11	-- Cabbage lettuce (head lettuce)	3%	B7
0705.19	-- Other	3%	B7
	- Chicory:		
0705.21	-- Witloof chicory (<i>Cichorium intybus var.foliosum</i>)		A
0705.29	-- Other		A
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
0706.10	- Carrots and turnips	3%	B7
0706.90	- Other:		
	Burdock		A
	Other	3%	B7
0707.00	Cucumbers and gherkins, fresh or chilled.	3%	B7
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A
07.09	Other vegetables, fresh or chilled.		
0709.10	- Globe artichokes		A
0709.20	- Asparagus		A
0709.30	- Aubergines (egg-plants)	3%	B7
0709.40	- Celery other than celeriac		A
	- Mushrooms and truffles:		
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A
0709.52	-- Truffles		A
0709.59	-- Other:		
	Shiitake mushrooms		X
	Other		A
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		
	Sweet peppers (Large bell type)	3%	B7
	Other	3%	B5

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3%	B7
0709.90	- Other:		
	Sweet corn	6%	B7
	Other		A
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710.10	- Potatoes	8.5%	B7
	- Leguminous vegetables, shelled or unshelled:		
0710.21	-- Peas (<i>Pisum sativum</i>)	8.5%	B7
0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	8.5%	B7
0710.29	-- Other:		
	Green soya beans	6%	B5
	Other	8.5%	B7
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5
0710.40	- Sweet corn	10.6%	B7
0710.80	- Other vegetables:		
	Burdock	12%	B10
	Other:		
	Broccoli	6%	B7
	Other	6%	B5
0710.90	- Mixtures of vegetables:		
	Chiefly consisting of sweet corn	10.6%	B7
	Other	6%	B5
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		A
0711.30	- Capers	9%	B7
0711.40	- Cucumbers and gherkins	9%	B7
	- Mushrooms and truffles:		
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B7
0711.59	-- Other		A
0711.90	- Other vegetables; mixtures of vegetables:		
	Aubergines (egg-plants), weighing not more than 20g per piece, scallion and bracken:		
	Aubergines (egg-plants)	6%	B10
	Scallion and bracken	6%	B7
	Other:		
	Burdock	12%	B10

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
	Aubergines (egg-plants)	9%	B10
	Other	9%	B7
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
0712.20	- Onions	9%	B15
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:		
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	9%	B7
0712.32	-- Wood ears (<i>Auricularia spp.</i>)		A
0712.33	-- Jelly fungi (<i>Tremella spp.</i>)		A
0712.39	-- Other:		
	Shiitake mushrooms		X
	Other		A
0712.90	- Other vegetables; mixtures of vegetables:		
	Sweet corn:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	Other	9 yen/kg	B10
	Other:		
	Potatoes whether or not cut or sliced but not further prepared	12.8%	B10
	Other	9%	B7
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.		
0713.10	- Peas (<i>Pisum sativum</i>):		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	Other:		
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	Other		X
0713.20	- Chickpeas (garbanzos)		A
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A
0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)		X
0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other:		A
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order Other		A X
0713.39	-- Other:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other:		A
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order Other		A X
0713.40	- Lentils		A
0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>): Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other:		A
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order Other		A X
0713.90	- Other:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination) Other:		A
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order Other		A X
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): Frozen:		
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other		A
	Other: Pellets of flour or meal:	12%	B10

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other		A X A B7
0714.20	- Sweet potatoes: Frozen Other	9% 12% 12.8%	B10 B10
0714.90	- Other: Frozen: Taros Other Other	10% 12% 9%	B10 B10 B7
Chapter 8	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.		A
08.02	Other nuts, fresh or dried, whether or not shelled or peeled. - Almonds:		
0802.11	-- In shell		A
0802.12	-- Shelled		A
	- Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802.21	-- In shell		A
0802.22	-- Shelled		A
	- Walnuts:		
0802.31	-- In shell	10%	B10
0802.32	-- Shelled	10%	B10
0802.40	- Chestnuts (<i>Castanea spp.</i>)	9.6%	B15
0802.50	- Pistachios		A
0802.90	- Other: Betel nuts, macadamia nuts and pecans Other	12%	A B10
0803.00	Bananas, including plantains, fresh or dried: Fresh Dried		R A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
0804.10	- Dates		A
0804.20	- Figs	6%	B7
0804.30	- Pineapples		X
0804.40	- Avocados		A
0804.50	- Guavas, mangoes and mangosteens		A
08.05	Citrus fruit, fresh or dried.		
0805.10	- Oranges:		
	If imported during the period from June 1 to November 30	16%	B15
	If imported during the period from December 1 to May 31	32%	B15
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	B15
0805.40	- Grapefruit	10%	B10
0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		A
0805.90	- Other:		
	Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		A
	Other	17%	B15
08.06	Grapes, fresh or dried.		
0806.10	- Fresh:		
	If imported during the period from March 1 to October 31	17%	B10
	If imported during the period from November 1 to the last day of February	7.8%	B7
0806.20	- Dried		A
08.07	Melons (including watermelons) and papaws (papayas), fresh.		
	- Melons (including watermelons):		
0807.11	-- Watermelons	6%	B7
0807.19	-- Other	6%	B7
0807.20	- Papaws (papayas)		A
08.08	Apples, pears and quinces, fresh.		
0808.10	- Apples	17%	B10
0808.20	- Pears and quinces	4.8%	B7
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
0809.10	- Apricots	6%	B7
0809.20	- Cherries	8.5%	B7
0809.30	- Peaches, including nectarines	6%	B7
0809.40	- Plums and sloes	6%	B7

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
08.10	Other fruit, fresh.		
0810.10	- Strawberries	6%	B7
0810.20	- Raspberries, blackberries, mulberries and loganberries		A
0810.30	- Black, white or red currants and gooseberries		A
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A
0810.50	- Kiwifruit	6.4%	B7
0810.60	- Durians		A
0810.90	- Other:		
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		A
	Other	6%	B5
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:		
	Containing added sugar	9.6%	B7
	Other	12%	B10
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A
0811.90	- Other:		
	Containing added sugar:		
	Pineapples		X
	Berries		A
	Sour cherries	13.8%	B10
	Peaches and pears	7%	B7
	Other	12%	B10
	Other:		
	Pineapples		X
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop, litchi, berries and camucamu		A
	Peaches and pears	7%	B7
	Other	12%	B10
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	17%	B15

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0812.90	- Other: Bananas Oranges: If imported during the period from June 1 to November 30 If imported during the period from December 1 to May 31 Grapefruit Other: Lemons and limes, excluding those provisionally preserved in preservative solutions Chestnuts Other: Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids Other	16% 32% 10% 9.6% 17% 12%	R B15 B15 B10 A B15 B15 B10
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	9%	B7
0813.20	- Prunes		A
0813.30	- Apples	9%	B7
0813.40	- Other fruit: Berries, Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, and kehapi Other	9%	A B7
0813.50	- Mixtures of nuts or dried fruits of this Chapter: Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts and macadamia nuts) or dried fruits of subheadings 0813.10 to 0813.40 Other	12%	A B10
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.		A
Chapter 9	Coffee, tea, maté and spices		
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
0901.11	- Coffee, not roasted: -- Not decaffeinated		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0901.12	-- Decaffeinated		A
	- Coffee, roasted:		
0901.21	-- Not decaffeinated		R
0901.22	-- Decaffeinated		R
0901.90	- Other		A
09.02	Tea, whether or not flavoured.		
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	17%	B15
0902.20	- Other green tea (not fermented):		
	Waste, unfit for beverage		A
	Other	17%	B15
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg:		
	Black tea	12%	B10
	Other	17%	B15
0902.40	- Other black tea (fermented) and other partly fermented tea:		
	Waste, unfit for beverage		A
	Other:		
	Black tea		A
	Other	17%	B15
0903.00	Maté.	12%	B10
09.04	Pepper of the genus <i>Piper</i> , dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		A
0905.00	Vanilla.		A
09.06	Cinnamon and cinnamon-tree flowers.		A
0907.00	Cloves (whole fruit, cloves and stems).		A
09.08	Nutmeg, mace and cardamoms.		A
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
0910.10	- Ginger:		
	Provisionally preserved in brine, in sulphur water or in other preservative solutions	9%	B7
	Other		A
0910.20	- Saffron		A
0910.30	- Turmeric (curcuma)		A
0910.40	- Thyme; bay leaves		A
0910.50	- Curry	7.2%	B7
	- Other spices:		
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter		A
0910.99	-- Other		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 10	Cereals		
10.01	Wheat and meslin.		X
1002.00	Rye.		A
1003.00	Barley.		X
1004.00	Oats.		A
10.05	Maize (corn).		
1005.10	- Seed		A
1005.90	- Other:		
	Popcorn, corn which is explosive with heating under normal air pressure		A
	Other:		
	For feeding purposes		A
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		
	Other		X
10.06	Rice.		X
1007.00	Grain sorghum.		A
10.08	Buckwheat, millet and canary seed; other cereals.		
1008.10	- Buckwheat:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	Other	9%	B7
1008.20	- Millet		A
1008.30	- Canary seed		A
1008.90	- Other cereals:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	Other:		
	Triticale		X
	Other		A
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten		
1101.00	Wheat or meslin flour.		X
11.02	Cereal flours other than of wheat or meslin.		
1102.10	- Rye flour	15%	B10
1102.20	- Maize (corn) flour		X
1102.30	- Rice flour		X
1102.90	- Other:		
	Barley flour and triticale flour		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	21.3%	B10
11.03	Cereal groats, meal and pellets.		
	- Groats and meal:		
1103.11	-- Of wheat		X
1103.13	-- Of maize (corn)		R
1103.19	-- Of other cereals:		
	Of barley, triticale or rice		X
	Of oats	12%	B10
	Other	17%	B10
1103.20	- Pellets:		
	Of wheat, rice, barley or triticale		X
	Of oats	12%	B10
	Of maize (corn)	21.3%	B10
	Other	17%	B10
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	12%	B10
1104.19	-- Of other cereals:		
	Of wheat, triticale, rice or barley		X
	Of maize (corn)	21.3%	B10
	Other	17%	B10
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22	-- Of oats	12%	B10
1104.23	-- Of maize (corn):		
	Intended for use in the manufacture of cornflakes	16.2%	B10
	Other	18%	B10
1104.29	-- Of other cereals:		
	Of wheat, triticale, rice or Barley		X
	Other	17%	B10
1104.30	- Germ of cereals, whole, rolled, flaked or ground		X
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	B15
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		X
1106.20	- Of sago or of roots or tubers of heading 07.14:		
	Of manioc:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A
	Other		X
	Other	21.3%	B15
1106.30	- Of the products of Chapter 8: Flour, meal and powder of bananas:		
	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A
	Other	15%	B10
	Other	15%	B10
11.07	Malt, whether or not roasted.		X
11.08	Starches; inulin.		X
1109.00	Wheat gluten, whether or not dried.		X
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder		
1201.00	Soybeans, whether or not broken.		A
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
1202.10	- In shell:		
	For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.		A
	Other		X
1202.20	- Shelled, whether or not broken:		
	For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.		A
	Other		X
1203.00	Copra.		A
1204.00	Linseed, whether or not broken.		A
12.05	Rape or colza seeds, whether or not broken.		A
1206.00	Sunflower seeds, whether or not broken.		A
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A
12.09	Seeds, fruit and spores, of a kind used for sowing.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		A
Chapter 13	Lac; gums, resins and other vegetable saps and extracts		
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A
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		A
1302.12	-- Of liquorice		A
1302.13	-- Of hops		A
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone: Pyrethrum extract Other	6%	B5 A
1302.19	-- Other: Bases for beverage: Obtained from a single material of vegetable origin Other Other	10%	B10 R A
1302.20	- Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products:		A
1302.31	-- Agar-agar		R
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A
1302.39	-- Other		A
Chapter 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		A
1401.20	- Rattans		A
1401.90	- Other: Rushes, Shichittoi (<i>Cyperus tegetiformis</i>) and Wanguru (<i>Cyperus exaltatus</i>) Other	8.5%	B7 A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1402.00	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.		A
1403.00	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.		A
14.04	Vegetable products not elsewhere specified or included.		A
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. Pig fat: Of an acid value exceeding 1.3 Other Other	6.4%	A R B7
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A
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	3.5%	B7
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	7% or 4.2 yen/kg, whichever is the greater	B10
1504.30	- Fats and oils and their fractions, of marine mammals: Whale oil Other	3.5%	A B7
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B7
15.07	Soybean oil and its fractions, whether or not refined, but not chemically modified.		R
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		R
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A
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.		A
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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		R
1512.19	-- Other		R
	- Cotton-seed oil and its fractions:		
1512.21	-- Crude oil, whether or not gossypol has been removed:		
	Used for the manufacture of canned fish or shellfish for export		A
	Other		R
1512.29	-- Other:		
	Used for the manufacture of canned fish or shellfish for export		A
	Other		R
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		R
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		R
1515.19	-- Other		R
	- Maize (corn) oil and its fractions:		
1515.21	-- Crude oil		R
1515.29	-- Other		R
1515.30	- Castor oil and its fractions		A
1515.40	- Tung oil and its fractions		A
1515.50	- Sesame oil and its fractions		R
1515.90	- Other:		
	Oiticica oil, Camellia oil, Urushi wax, haze wax, jojoba oil and their fractions		A
	Other:		
	Of an acid value exceeding 0.6:		
	Rice bran oil and its fractions		X
	Other		R
	Other:		
	Rice bran oil and its fractions		X
	Other		R

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		A
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 margarine		R
1517.90	- Other:		
	Mixtures of animal fats and oils and their fractions, not otherwise prepared	6.4%	B5
	Oils of a kind used as mould release	2.9%	B7
	Other		R
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.		A
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		
1521.10	- Vegetable waxes		A
1521.90	- Other:		
	Beeswax		R
	Other		A
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates		
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X
16.02	Other prepared or preserved meat, meat offal or blood.		
1602.10	- Homogenised preparations		X
1602.20	- Of liver of any animal:		X
	- Of poultry of heading 01.05 :		
1602.31	-- Of turkeys:		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other:		
	Containing meat or meat offal of bovine animals or swine		X
	Other		A
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other:		
	Containing meat or meat offal of bovine animals or swine		X
	Other		R
1602.39	-- Other:		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other:		
	Containing meat or meat offal of bovine animals or swine		X
	Other	6%	B5
	- Of swine:		
1602.41	-- Hams and cuts thereof		X
1602.42	-- Shoulders and cuts thereof		X
1602.49	-- Other, including mixtures:		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other		X
1602.50	- Of bovine animals:		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other		X
1602.90	- Other, including preparations of blood of any animal:		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other		X
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.		
	Extracts and juices of meat		X
	Other	9.6%	B7
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:		
	Other than in airtight containers	9.6%	B7
	Other		R
1604.12	-- Herrings		R
1604.13	-- Sardines, sardinella and brisling or sprats		R
1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)		X
1604.15	-- Mackerel		R
1604.16	-- Anchovies		R

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1604.19	-- Other: Eel Other	9.6%	X B7
1604.20	- Other prepared or preserved fish: Hard roes: Of Nishin (<i>Clupea spp.</i>) or Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>): Of Nishin (<i>Clupea spp.</i>) Of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) Other Other	11% 6.4%	B7 R B5 R
1604.30	- Caviar and caviar substitutes	6.4%	B5
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
1605.10	- Crab: In airtight containers, not smoked Other: Containing rice Other		R X R
1605.20	- Shrimps and prawns: Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine Other: Containing rice Other		R X R
1605.30	- Lobster		R
1605.40	- Other crustaceans: Ebi Other	9.6%	R B7
1605.90	- Other: Smoked: Of cuttlefish, squid, scallops and adductors of shellfish Other Other: Cuttlefish, squid and jellyfish: Cuttlefish and squid Jellyfish Sea cucumbers and sea urchins	6.7% 10%	R B5 X B7 R

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other: Abalones and scallops Other molluscs: In airtight containers Other Other	 9.6% 9.6%	 R R B5 B7
Chapter 17	Sugars and sugar confectionery		
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		X
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:		
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A
1702.19	-- Other		A
1702.20	- Maple sugar and maple syrup		X
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X
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		X
1702.50	- Chemically pure fructose		A
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
	Sugar, sugar syrup, artificial honey and caramel		X
	Hi-test molasses:		
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B7
	Other		X
	Other:		
	Containing added flavouring or colouring matter		X
	Other:		
	Containing added sugar		X
	Other:		
	Sorbose	12%	B10

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
17.03	Other Molasses resulting from the extraction or refining of sugar.		X
1703.10	- Cane molasses: Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other	3%	B7 A
1703.90	- Other: Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority. Other	3%	X B5 A X
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		
1704.10	- Chewing gum, whether or not sugar-coated		X
1704.90	- Other: Liquorice extract, not put up as confectionery Other		A X
Chapter 18	Cocoa and cocoa preparations		
1801.00	Cocoa beans, whole or broken, raw or roasted.		A
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A
18.03	Cocoa paste, whether or not defatted.		R
1804.00	Cocoa butter, fat and oil.		A
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.		R
18.06	Chocolate and other food preparations containing cocoa.		
1806.10	- Cocoa powder, containing added sugar or other sweetening matter		X
1806.20	- 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:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:		
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X
	Other:		
	Containing added sugar		X
	Other		R
	Other		X
1806.31	- Other, in blocks, slabs or bars:		
	-- Filled		X
1806.32	-- Not filled		X
1806.90	- Other:		
	Chocolate confectionery		X
	Other:		
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:		
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X
	Other:		
	Containing added sugar		X
	Other		R
	Other		X
Chapter 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:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1901.20	Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter	21.3%	X
	Other:		
	Food preparations of goods of headings 04.01 to 04.04:		
	Containing added sugar		X
	Other		B15
	Other		X
	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
	Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)		X
	Other:		
	Food preparations of goods of headings 04.01 to 04.04:		
1901.90	Containing added sugar		X
	Other		R
	Other		X
	- Other:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	<p>Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)</p> <p>Other:</p> <p style="padding-left: 40px;">Food preparations of goods of headings 04.01 to 04.04:</p> <p style="padding-left: 80px;">Containing added sugar</p> <p style="padding-left: 80px;">Other</p> <p style="padding-left: 80px;">Other</p>		<p>X</p> <p>X</p> <p>R</p> <p>X</p> <p>X</p>
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.		X
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B5
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.		X
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		R
1905.20	- Gingerbread and the like		R
	- Sweet biscuits; waffles and wafers:		
1905.31	-- Sweet biscuits		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1905.32	-- Waffles and wafers		X
1905.40	- Rusks, toasted bread and similar toasted products		R
1905.90	- Other:		
	Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X
	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X
	Other:		
	Containing added sugar:		
	Crisp savoury food products, made from a dough based on potato powder	9%	B15
	Other		X
	Other:		
	Crisp savoury food products, made from a dough based on potato powder	9%	B15
	Other		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 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:		
	Containing added sugar	15%	B10
	Other	12%	B10
2001.90	- Other:		
	Containing added sugar:		
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A
	Sweet corn	10.5%	B7
	Young corncobs	16.8%	B15
	Other	15%	B10
	Other:		
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A
	Sweet corn	7.5%	B7
	Young corncobs	15%	B10
	Other:		
	Ginger		X
	Other	12%	B10
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
2002.10	- Tomatoes, whole or in pieces	9%	B15
2002.90	- Other:		
	Containing added sugar	13.4%	B15

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
	Tomato purée and tomato paste		X
	Other	9%	B15
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
2003.10	- Mushrooms of the genus <i>Agaricus</i> :		
	Containing added sugar		A
	Other:		
	In airtight containers not more than 10kg each including container:		
	French mushrooms	13.6%	B10
	Other		A
	Other		A
2003.20	- Truffles		A
2003.90	- Other		A
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:		
	Cooked, not otherwise prepared	8.5%	B15
	Other:		
	Mashed potatoes	13.6%	B10
	Other	9%	B15
2004.90	- Other vegetables and mixtures of vegetables:		
	Containing added sugar:		
	Sweet corn	10.5%	B7
	Other		R
	Other:		
	Asparagus and leguminous vegetables:		
	Asparagus	17%	B15
	Leguminous vegetables		X
	Bamboo shoots	13.6%	B10

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
20.05	Sweet corn	7.5%	B7
	Young corncobs	15%	B10
	Other	9%	B7
2005.10	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
	- Homogenised vegetables:		
	Containing added sugar	16.8%	B15
2005.20	Other	12%	B10
	- Potatoes:		
	Mashed potatoes and potato flakes	13.6%	B10
2005.40	Other:		
	In airtight containers not more than 10kg each including container	12%	B10
	Other	9%	B7
2005.51	- Peas (<i>Pisum sativum</i>):		
	Containing added sugar		X
	Other:		
2005.51	In airtight containers not more than 10kg each including container:		
	Unshelled	12%	B10
	Other	15%	B10
2005.51	Other:		
	Unshelled	9%	B7
	Other	13.6%	B10
2005.51	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
	-- Beans, shelled:		
	Containing added sugar:		
2005.51	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10
	Other		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		X
2005.59	-- Other:		
	Containing added sugar		X
	Other:		
	In airtight containers not more than 10kg each including container	12%	B10
	Other	9%	B7
2005.60	- Asparagus:		
	In airtight containers not more than 10kg each including container	16%	B15
	Other	12%	B10
2005.70	- Olives		A
2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>):		
	Containing added sugar	14.9%	B10
	Other	10%	B7
2005.90	- Other vegetables and mixtures of vegetables:		
	Containing added sugar:		
	Leguminous vegetables (podded out):		
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10
	Other		X
	Other		X
	Other:		
	Bamboo shoots	13.6%	B10
	Young corncobs	15%	B10
	Leguminous vegetables (podded out)		X
	Sauerkraut	12%	B10
	Other:		
	In airtight containers not more than 10kg each including container:		
	Garlic powder	9.6%	B15

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	12%	B10
	Other:		
	Garlic powder	10.5%	B15
	Other	9%	B7
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
	Marrons glacé	12.6%	B15
	Other	18%	B10
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:		
	Containing added sugar	34%	B15
	Other	21.3%	B10
	- Other:		
2007.91	-- Citrus fruit:		
	Jams, fruit jellies and marmalades:		
	Containing added sugar		R
	Other	12%	B10
	Fruit purée and fruit pastes		R
2007.99	-- Other:		
	Jams and fruit jellies:		
	Containing added sugar:		
	Jams	16.8%	B10
	Fruit jellies	16.8%	B15
	Other	12%	B10
	Other		R
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:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2008.11	-- Ground-nuts:		
	Containing added sugar:		
	Peanut butter	12%	B10
	Other		X
	Other:		
	Peanut butter	10%	B7
	Other		X
2008.19	-- Other, including mixtures:		
	Containing added sugar:		
	In pulp form	21%	B10
	Other:		
	Cashew nuts and other roasted nuts	11%	B7
	Other	16.8%	B15
	Other:		
	In pulp form		A
	Other:		
	Roasted almonds, macadamia nuts, roasted pecan and cashew nuts		A
	coconuts, Brazil nuts, paradise nuts and hazel nuts	10%	B7
	Gingko nuts	12%	B10
	Other:		
	Roasted		A
	Other	12%	B10
2008.20	- Pineapples		X
2008.30	- Citrus fruit		R
2008.40	- Pears:		
	Containing added sugar:		
	In pulp form:		
	In airtight containers	15%	B10
	Other	21%	B15

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
	In airtight containers	10.8%	B10
	Other	15%	B10
	Other:		
	In pulp form:		
	In airtight containers	12%	B10
	Other	15%	B10
	Other:		
	In airtight containers	9%	B7
	Other	10.8%	B10
2008.50	- Apricots:		
	Containing added sugar	15%	B10
	Other	12%	B10
2008.60	- Cherries:		
	Containing added sugar	15%	B10
	Other	12%	B10
2008.70	- Peaches, including nectarines:		
	Containing added sugar:		
	In pulp form:		
	In airtight containers	21.3%	B15
	Other	29.8%	B15
	Other:		
	In airtight containers:		
	Not less than 2kg each including container	6.7%	B7
	Other	8%	B7
	Other	13.4%	B10
	Other:		
	In pulp form:		
	In airtight containers	17%	B10
	Other	21.3%	B10

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2008.80	Other:		
	In airtight containers	6.7%	B7
	Other	9.6%	B7
	- Strawberries:		
	Containing added sugar:		
	In pulp form	21%	B15
	Other	11%	B7
	Other:		
	In pulp form	15%	B10
	Other	12%	B10
2008.91	- Other, including mixtures other than those of subheading 2008.19:		
	-- Palm hearts	15%	B10
2008.92	-- Mixtures:		
	Mixed fruit, fruit salad and fruit cocktail:		
	Containing added sugar	6%	B5
	Other		A
	Other		R
2008.99	-- Other:		
	Ume (fruit of Mume plum)	12%	B10
	Other:		
	Containing added sugar:		
	In pulp form:		
	Bananas and avocados	21%	B10
	Other	29.8%	B15
	Other:		
	Berries, prunes, bananas, avocados, mangoes, guavas and mangosteens	11%	B7
	Other:		
	Durations, rambutan, passion-fruit, litchi and carambola (star-fruit)	14%	B10

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	16.8%	B15
	Other:		
	In pulp form:		
	Bananas, avocados, prunes, mangoes, guavas and mangosteens	15%	B10
	Camucamu		A
	Other	21.3%	B15
	Other:		
	Prunes, bananas, avocados, mangoes, guavas and mangosteens		A
	Frozen taros	10%	B10
	Other:		
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), popcorn (corn which is explosive with heating under normal air pressure) and camucamu		A
	Sweet potatoes, whole or in pieces, dried after simply steamed or boiled in water	12%	B15
	Other	12%	B10
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		R
2009.12	-- Not frozen, of a Brix value not exceeding 20		R
2009.19	-- Other		R
	- Grapefruit juice:		
2009.21	-- Of a Brix value not exceeding 20		R
2009.29	-- Other		R
	- Juice of any other single citrus fruit:		
2009.31	-- Of a Brix value not exceeding 20:		
	Containing added sugar		R

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
	Not more than 10% by weight of sucrose:		
	Lemon juice	6%	B5
	Lime juice	12%	B10
	Other		R
	Other		R
2009.39	-- Other:		
	Containing added sugar		R
	Other:		
	Not more than 10% by weight of sucrose:		
	Lemon juice	6%	B5
	Lime juice	12%	B10
	Other		R
	Other		R
	- Pineapple juice:		
2009.41	-- Of a Brix value not exceeding 20		X
2009.49	-- Other		X
2009.50	- Tomato juice		R
	- Grape juice (including grape must)		
2009.61	-- Of a Brix value not exceeding 30:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15
	Other	29.8% or 23 yen/kg, whichever is the greater	B15
	Other	19.1%	B15
2009.69	-- Other:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	29.8% or 23 yen/kg, whichever is the greater	B15
	Other:		
	Not more than 10% by weight of sucrose	19.1%	B15
	Other	25.5%	B15
	- Apple juice:		
2009.71	-- Of a Brix value not exceeding 20		R
2009.79	-- Other		R
2009.80	- Juice of any other single fruit or vegetable:		
	Fruit juices:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15
	Other	29.8% or 23 yen/kg, whichever is the greater	B15
	Other:		
	Not more than 10% by weight of sucrose:		
	Prune juice	14.4%	B10
	Other	19.1%	B15
	Other	25.5%	B15
	Vegetable juices:		
	Containing added sugar	8.1%	B7
	Other:		
	In airtight containers	9%	B7
	Other	7.2%	B7
2009.90	- Mixtures of juices:		
	Mixtures of fruit juices		R
	Mixtures of vegetable juices:		
	Containing added sugar	8.1%	B7
	Other	5.4%	B7

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 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:		
	Containing added sugar		X
	Other:		
	Instant coffee	8.8%	B7
	Other		A
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	Preparations with a basis of extracts, essences or concentrates:		
	Containing added sugar		X
	Other:		
	Instant coffee	8.8%	B7
	Other		A
	Preparations with a basis of coffee:		
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X
	Other:		
	Containing added sugar		X
	Other	15%	B10
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:		
	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:		
	Instant tea		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	8%	B7
	Preparations with a basis of tea or maté:		
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X
	Other:		
	Containing added sugar		X
	Other	15%	B10
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		R
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		R
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A
2102.30	- Prepared baking powders		A
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
2103.10	- Soya sauce	7.2%	B7
2103.20	- Tomato ketchup and other tomato sauces		R
2103.30	- Mustard flour and meal and prepared mustard:		
	Put up in containers for retail sale	9%	B7
	Other	7.5%	B7
2103.90	- Other:		
	Sauces:		
	Mayonnaise, French dressings and salad dressings		R
	Other	7.2%	B5
	Other:		
	Instant curry and other curry preparations	7.2%	B7
	Other:		
	Consisting chiefly of sodium glutamate	9.6%	B7

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	10.5%	B7
21.04	Soups and broths and preparations therefor; homogenized composite food preparations.		
2104.10	- Soups and broths and preparations therefor:		
	Of vegetable, in airtight containers	7%	B7
	Other	8.4%	B7
2104.20	- Homogenized composite food preparations	12%	B10
2105.00	Ice cream and other edible ice, whether or not containing cocoa:		
	Containing added sugar:		
	Less than 50% by weight of sucrose:		
	Those, the largest single ingredient of which is sugar by weight:		
	Ice cream		R
	Other		X
	Other:		
	Ice cream		R
	Other		X
	Other:		
	Ice cream		R
	Other		X
	Other		X
21.06	Food preparations not elsewhere specified or included.		
2106.10	- Protein concentrates and textured protein substances:		
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter; excluding protein concentrates not less than 80% of protein by weight, the largest ingredient of which is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container		X
	Other:		
	Containing added sugar		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2106.90	Other:		
	Vegetable protein	10.6%	B10
	Other	15%	B10
	- Other:		
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X
	Other:		
	Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley		X
	Other:		
	Sugar syrup, containing added flavouring or colouring matter		X
	Chewing gum		R
	Konnyaku		X
	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of more than 0.5% vol:		
	Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23yen/kg, whichever is the greater	B15
	Other		A
	Other:		
	Containing added sugar:		
	Bases for beverage, containing <i>Panax ginseng</i> or its extract:		
	Those, the largest single ingredient of which is sugar by weight		X
	Other	23.8%	B10
	Food supplement with a basis of vitamins	12.5%	B10
	Other		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	<p>Other:</p> <p>Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05</p> <p>Bases for beverage, non-alcoholic:</p> <p>Containing <i>Panax ginseng</i> or its extract</p> <p>Other</p> <p>Other:</p> <p>Of products specified in heading 04.10</p> <p>Other:</p> <p>Food supplement with a basis of vitamins or of hydrolysed vegetable protein</p> <p>Other:</p> <p>Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order</p> <p>Other:</p> <p>Hijiki (<i>Hijikia fusiformis</i>) and other those of products specified in subheading 1212.20:</p> <p>Hijiki (<i>Hijikia fusiformis</i>)</p> <p>Other</p> <p>Other</p>	<p>12%</p> <p>10%</p> <p>9%</p> <p>12.5%</p>	<p>X</p> <p>B10</p> <p>B10</p> <p>B5</p> <p>B10</p> <p>A</p> <p>R</p> <p>X</p> <p>X</p>
Chapter 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.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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: Containing added sugar Other	9.6%	R B7
2202.90	- Other: Containing added sugar Other	9.6%	R B7
2203.00	Beer made from malt.		A
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
2204.10	- Sparkling wine - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		X
2204.21	-- In containers holding 2 l or less		X
2204.29	-- Other		X
2204.30	- Other grape must: Of an alcoholic strength by volume of less than 1% vol: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other: Not more than 10% by weight of sucrose Other Other	23% 29.8% or 23 yen/kg, whichever is the greater 19.1% 25.5%	B15 B15 B15 B15 X
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
2205.10	- In containers holding 2 l or less		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2205.90	- Other: Of an alcoholic strength by volume of less than 1% vol Other	19.1%	B15 X
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: Of an alcoholic strength by volume of less than 1% vol Other: Sake (Seishu and Dakushu) Other: Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02 Other: Sparkling beverages made, in part, from malt Other	29.8% or 23 yen/kg, whichever is the greater	B15 X X A X
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: Of an alcoholic strength by volume of 90% vol or higher: Intended for provision in manufacturing industrial alcohol Other: Intended for use in distilling alcohol for making alcoholic beverages through the continuous still Other Other: Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A A X A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		X
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength		X
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		A
2208.30	- Whiskies		A
2208.40	- Rum and tafia		A
2208.50	- Gin and Geneva		A
2208.60	- Vodka		A
2208.70	- Liqueurs and cordials		A
2208.90	- Other:		
	Ethyl alcohol and distilled alcoholic beverages:		
	Fruit brandy		A
	Other:		
	Ethyl alcohol:		
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A
	Other		X
	Other:		
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A
	Other		X
	Other spirituous beverages:		
	Imitation sake and white sake		A
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15
	Other		A
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	7.5%	B7

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 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.		A
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.		A
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.		A
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.		A
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.		A
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.		A
2307.00	Wine lees; argol.		A
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.		A
23.09	Preparations of a kind used in animal feeding.		
2309.10	- Dog or cat food, put up for retail sale:		
	Containing not less than 10% of lactose by weight	Per each kilogram, 59.50yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10
	Other:		
	In airtight containers not more than 10kg each including container		A
	Other:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2309.90	More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		A
	Other:		
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A
	Other	36 yen/kg	B10
	- Other:		
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		A
	Other:		
	Containing not less than 10% of lactose by weight:		
	Intended for feeding calves suitable for white veal		A
	Other	Per each kilogram, 52.50yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B10
	Other:		
	Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles		A
	Other:		
	In airtight containers not more than 10kg each including container		A
	Other:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	<p>More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein</p> <p>Other:</p> <p>In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:</p> <p>For dogs, cats and other similar kind of ornamental animals and pet animals</p> <p>Other</p> <p>Other</p>		<p>A</p> <p>A</p> <p>X</p> <p>X</p>
Chapter 24	Tobacco and manufactured tobacco substitutes		
24.01	Unmanufactured tobacco; tobacco refuse.		A
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		X
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X
	- Other:		
2403.91	-- "Homogenised" or "reconstituted" tobacco		A
2403.99	-- Other:		
	Tobacco extracts and essences		A
	Other		X
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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: Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution Other		X A
2502.00	Unroasted iron pyrites.		A
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A
25.04	Natural graphite.		A
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.		A
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.		A
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A
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.		A
2509.00	Chalk.		A
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		A
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.		A
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		A
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.		A

Deleted:

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		A
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.		A
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.		A
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.		A
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.		A
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.		A
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		A
2524.00	Asbestos.		A
25.25	Mica, including splittings; mica waste.		A
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.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
25.28	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 H_3BO_3 calculated on the dry weight.		A
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.		A
25.30	Mineral substances not elsewhere specified or included.		A
Chapter 26	Ores, slag and ash		A
Chapter 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.		A
27.02	Lignite, whether or not agglomerated, excluding jet.		A
2703.00	Peat (including peat litter), whether or not agglomerated.		A
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A
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.		A
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.		A
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		A
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.		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2710.11	- 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:		
	-- Light oils and preparations:		
	Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:		
	Petroleum spirits:		
	Mixed alkylenes with a very low degree of polymerisation		A
	Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2 ° C, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation	3.9%	B10
	Other:		
	For aviation use, including products not containing antiknock preparations	1,240 yen/kl	B10
	Other:		
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	1,240 yen/kl	B10
	Kerosenes:		
	Mixed alkylenes with a very low degree of polymerisation	2.5%	B10
	Other:		
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A
	Other:		
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2710.19	Other	493 yen/kl	B10
	Gas oils:		
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	1,093 yen/kl	B10
	Other		A
	-- Other:		
	Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:		
	Kerosenes:		
	Mixed alkylenes with a very low degree of polymerisation		A
	Other:		
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A
	Other:		
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	493 yen/kl	B10
	Gas oils:		
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	1,093 yen/kl	B10
	Heavy fuel oils and raw oils:		
	Of a specific gravity not more than 0.9037 at 15 ° C:		
	Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority		A
	Other:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 ° C and a flash point not exceeding 130 ° C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order		A
	Containing by weight 0.3% or less of sulphur	1,902 yen/kl	B10
	Other	2,384 yen/kl	B10
	Of a specific gravity more than 0.9037 at 15 ° C:		
	Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the customs authority		A
	Other:		
	Containing by weight 0.3% or less of sulphur	1,687 yen/kl	B10
	Other	2,246 yen/kl	B10
	Other		A
	Other		A
	- Waste oils:		
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A
2710.99	-- Other		A
27.11	Petroleum gases and other gaseous hydrocarbons.		A
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.		A
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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).		A
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A
Chapter 29	Organic chemicals		
29.01	Acyclic hydrocarbons.		A
29.02	Cyclic hydrocarbons.		A
29.03	Halogenated derivatives of hydrocarbons.		A
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Saturated monohydric alcohols:		
2905.11	-- Methanol (methyl alcohol)		A
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A
2905.13	-- Butan-1-ol (n-butyl alcohol)		A
2905.14	-- Other butanols		A
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A
2905.19	-- Other		A
	- Unsaturated monohydric alcohols:		
2905.22	-- Acyclic terpene alcohols		A
2905.29	-- Other		A
	- Diols:		
2905.31	-- Ethylene glycol (ethanediol)		A
2905.32	-- Propylene glycol (propane-1,2-diol)		A
2905.39	-- Other		A
	- Other polyhydric alcohols:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1, 3- diol (trimethylolpropane)		A
2905.42	-- Pentaerythritol		A
2905.43	-- Mannitol		A
2905.44	-- D-glucitol (sorbitol)		X
2905.45	-- Glycerol		A
2905.49	-- Other		A
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51	-- Ethchlorvynol (INN)		A
2905.59	-- Other		A
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Cyclanic, cyclenic or cycloterpenic:		
2906.11	-- Menthol	8.9% or 225.60 yen/kg, whichever is the greater	B10
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A
2906.13	-- Sterols and inositols		A
2906.14	-- Terpeneols		A
2906.19	-- Other		A
	- Aromatic:		
2906.21	-- Benzyl alcohol		A
2906.29	-- Other		A
29.07	Phenols; phenol-alcohols.		A
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A
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.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		A
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
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		A
2918.12	-- Tartaric acid		A
2918.13	-- Salts and esters of tartaric acid		A
2918.14	-- Citric acid		X
2918.15	-- Salts and esters of citric acid:		
	Calcium citrate		X
	Other		A
2918.16	-- Gluconic acid, its salts and esters		A
2918.19	-- Other		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	- 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		A
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A
2918.23	-- Other esters of salicylic acid and their salts		A
2918.29	-- Other		A
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A
2918.90	- Other		A
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
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.		A
29.21	Amine-function compounds.		A
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		A
2922.12	-- Diethanolamine and its salts		A
2922.13	-- Triethanolamine and its salts		A
2922.14	-- Dextropropoxyphene (INN) and its salts		A
2922.19	-- Other		A
	- 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		A
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		A
2922.29	-- Other		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	- 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		A
2922.39	-- Other		A
	- 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		A
2922.42	-- Glutamic acid and its salts:		
	Sodium glutamates	6.5%	B5
	Other		A
2922.43	-- Anthranilic acid and its salts		A
2922.44	-- Tilidine (INN) and its salts		A
2922.49	-- Other		A
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		A
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		A
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		A
29.26	Nitrile-function compounds.		A
2927.00	Diazo-, azo- or azoxy-compounds.		A
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A
29.29	Compounds with other nitrogen function.		A
29.30	Organo-sulphur compounds.		A
2931.00	Other organo-inorganic compounds.		A
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		A
2935.00	Sulphonamides.		A
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.		A
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.		A
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A
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.		A
29.41	Antibiotics.		A
2942.00	Other organic compounds.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 30	Pharmaceutical products		A
Chapter 31	Fertilisers		A
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		A
Chapter 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:		
3301.11	-- Of bergamot		A
3301.12	-- Of orange		A
3301.13	-- Of lemon		A
3301.14	-- Of lime		A
3301.19	-- Other		A
	- Essential oils other than those of citrus fruit:		
3301.21	-- Of geranium		A
3301.22	-- Of jasmin		A
3301.23	-- Of lavender or of lavandin		A
3301.24	-- Of peppermint (<i>Mentha piperita</i>)		A
3301.25	-- Of other mints:		
	Peppermint oils obtained from <i>Mentha arvensis</i> :		
	Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A
	Other	9%	B7
	Other		A
3301.26	-- Of vetiver		A
3301.29	-- Other		A
3301.30	- Resinoids		A
3301.90	- Other		A
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.		A
3303.00	Perfumes and toilet waters.		A
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.		A
33.05	Preparations for use on the hair.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		A
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.		A
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		A
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes		
35.01	Casein, caseinates and other casein derivatives; casein glues.		A
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.		A
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.		
	Gelatin for photographic use, gelatin derivatives, fish glues and isinglass		A
	Other		X
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		A
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		X
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 1kg.		A
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		
3601.00	Propellent powders.		A
3602.00	Prepared explosives, other than propellent powders.		A
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.		A
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3604.10	- Fireworks	4%	B7
3604.90	- Other		A
3605.00	Matches, other than pyrotechnic articles of heading 36.04.		A
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		A
Chapter 37	Photographic or cinematographic goods		A
Chapter 38	Miscellaneous chemical products		A
Chapter 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:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	B7
	Other		A
3901.20	- Polyethylene having a specific gravity of 0.94 or more:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	B7
	Other		A
3901.30	- Ethylene-vinyl acetate copolymers:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B7
	Other		A
3901.90	- Other:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	B7
	Other		A
39.02	Polymers of propylene or of other olefins, in primary forms.		
3902.10	- Polypropylene:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	B7

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3902.20	Other	2.8%	A
	- Polyisobutylene:		B7
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
3902.30	Other	2.8%	A
	- Propylene copolymers:		B7
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
3902.90	Other	2.8%	A
	- Other:		B7
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
39.03	Other	2.8%	A
	- Other:		B7
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
3903.11	Polymers of styrene, in primary forms.	3.9%	A
	- Polystyrene:		B7
	-- Expansible:		
3903.19	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	A
	Other		B7
	-- Other:		
3903.20	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	A
	Other		B7
	- Styrene-acrylonitrile (SAN) copolymers:		
3903.30	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	A
	Other		B7
	- Acrylonitrile-butadiene-styrene (ABS) copolymers:		
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
	Other		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3903.90	- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	3.1%	B7 A
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		A
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		A
39.06	Acrylic polymers in primary forms.		A
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A
39.08	Polyamides in primary forms.		A
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A
3910.00	Silicones in primary forms.		A
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.		A
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A
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.		A
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A
39.15	Waste, parings and scrap, of plastics.		A
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		A
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A
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.		A
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		A
39.21	Other plates, sheets, film, foil and strip, of plastics.		A
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.		A
39.25	Builders' ware of plastics, not elsewhere specified or included.		A
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 40	Rubber and articles thereof		A
Chapter 41	Raw hides or 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, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other		A X
4101.50	- Whole hides and skins, of a weight exceeding 16kg: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other		A X
4101.90	- Other, including butts, bends and bellies: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process Other		A X
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.		A
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.		
4103.10	- Of goats or kids		A
4103.20	- Of reptiles		A
4103.30	- Of swine: Of which have not yet undergone any tanning process Other		A X
4103.90	- Other		A
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: Chrome tanned hides and skins Other		A X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4104.19	-- Other: Chrome tanned hides and skins Other		A X
	- In the dry state (crust):		
4104.41	-- Full grains, unsplit; grain splits: Tanned (including retanned) but not further prepared: Chrome tanned hides and skins Other Other		A X X
4104.49	-- Other: Tanned (including retanned) but not further prepared: Chrome tanned hides and skins Other Other		A X X
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)		A
4105.30	- In the dry state (crust): Dyed or coloured Other		X A
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)		A
4106.22	-- In the dry state (crust): Dyed or coloured Other		X A
	- Of swine:		
4106.31	-- In the wet state (including wet-blue)		X
4106.32	-- In the dry state (crust)		X
4106.40	- Of reptiles: Vegetable pre-tanned Other: Dyed or coloured Other		A X A
	- Other:		
4106.91	-- In the wet state (including wet-blue)		A
4106.92	-- In the dry state (crust): Dyed or coloured		X

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		A
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.		X
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.		
	Parchment-dressed		X
	Other:		
	Dyed, coloured, stamped or embossed		X
	Other		A
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:		
	Parchment-dressed		X
	Other:		
	Dyed, coloured, stamped or embossed		X
	Other		A
4113.20	- Of swine		X
4113.30	- Of reptiles:		
	Parchment-dressed		X
	Other:		
	Dyed, coloured, stamped or embossed		X
	Other		A
4113.90	- Other:		
	Parchment-dressed		X
	Other:		
	Dyed, coloured, stamped or embossed		X
	Other		A
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		X
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.		X
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)		X
Chapter 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.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		X
43.03	Articles of apparel, clothing accessories and other articles of furskin.		X
4304.00	Artificial fur and articles thereof.		A
Chapter 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.		A
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A
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.		A
4405.00	Wood wool; wood flour.		A
44.06	Railway or tramway sleepers (cross-ties) of wood.		A
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		A
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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 - Of tropical wood specified in Subheading Note 1 to this Chapter:		A
4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau: Obtained by slicing laminated wood Other: Sheets for plywood Other	6% 5% 	B7 B7 A
4408.39	-- Other: Of Padauk (Kwarin) Of jelutong, of a length not exceeding 20 cm and of a width not exceeding 8 cm Of Teak: Obtained by slicing laminated wood: Laminated lumber Other Other	 6% 6%	 B10 B7 A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
	Obtained by slicing laminated wood	6%	B7
	Other:		
	Sheets for plywood	5%	B7
	Other		A
4408.90	-Other:		
	Of Tsuge or boxwood, Tagayasan (<i>Cassia siamea</i>), Red sandal wood, rosewood or ebony wood:		
	Obtained by slicing laminated wood:		
	Laminated lumber	6%	B10
	Other	6%	B7
	Other		A
	Other:		
	Obtained by slicing laminated wood	6%	B7
	Other:		
	Sheets for plywood	5%	B7
	Other		A
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		A
4409.20	- Non-coniferous:		
	Drawn wood:		
	Of bamboo	7.5%	B10
	Other		A
	Other		A
44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances		
	- Oriented strand board and waferboard, of wood		
4410.21	-- Unworked or not further worked than sanded:		
	In sheets or in boards	6%	B7
	Other	5%	B7
4410.29	-- Other:		
	In sheets or in boards	6%	B7
	Other	5%	B7
	- Other, of wood:		
4410.31	-- Unworked or not further worked than sanded:		
	In sheets or in boards	6%	B7
	Other	5%	B7

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4410.32	-- Surface-covered with melamine-impregnated paper: In sheets or in boards Other	6% 5%	B7 B7
4410.33	-- Surface-covered with decorative laminates of plastics: In sheets or in boards Other	6% 5%	B7 B7
4410.39	-- Other: In sheets or in boards Other	6% 5%	B7 B7
4410.90	- Other: In sheets or in boards Other	7.9% 6.6%	B7 B7
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	2.6%	B7
44.12	Plywood, veneered panels and similar laminated wood.		R
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A
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.		A
4416.00	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood, including staves.		A
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		A
4419.00	Tableware and kitchenware, of wood.		A
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.		A
44.21	Other articles of wood:		
4421.10	- Clothes hangers		A
4421.90	- Other: Kushi of bamboo Other	10%	B7 A
Chapter 45	Cork and articles of cork		A
Chapter 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).		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4601.20	- Mats, matting and screens of vegetable materials: Of Igusa (<i>Juncus effusus</i>) or of Shichitai (<i>Cyperus tegetiformis</i>) Other	6%	B5 A
4601.91	- Other: -- Of vegetable material: Mushiro, Komo and rushmats Plaits and similar products of plaiting materials, whether or not assembled into strips Other: Of Igusa (<i>Juncus effusus</i>) or of Shichitai (<i>Cyperus tegetiformis</i>) Other	6%	A A B5 A
4601.99	-- Other		A
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.		A
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 50	Silk		
5001.00	Silk-worm cocoons suitable for reeling.		X
5002.00	Raw silk (not thrown):		
	Wild silk		A
	Other		X
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A
5005.00	Yarn spun from silk waste, not put up for retail sale.		A
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A
50.07	Woven fabrics of silk or of silk waste.		A
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A
Chapter 52	Cotton		A
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A
Chapter 54	Man-made filaments		A
Chapter 55	Man-made staple fibres		A
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A
Chapter 57	Carpets and other textile floor coverings		A
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 60	Knitted or crocheted fabrics		A
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		A
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		A
Chapter 64	Footwear, gaiters and the like; parts of such articles		X
Chapter 65	Headgear and parts thereof		A
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		A
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair		A
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials		A
Chapter 69	Ceramic products		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 70	Glass and glassware		
7001.00	Cullet and other waste and scrap of glass; glass in the mass.		A
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		A
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.		A
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A
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.		A
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.		A
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		A
7008.00	Multiple-walled insulating units of glass.		A
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		A
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.		A
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		A
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.		A
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).		A
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		A
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.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		A
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		A
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		X
7018.20	- Glass microspheres not exceeding 1 mm in diameter		A
7018.90	- Other:		
	Combined with precious metal or metal plated with precious metal		X
	Other		A
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		A
7020.00	Other articles of glass.		A
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin		
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.		A
71.02	Diamonds, whether or not worked, but not mounted or set.		A
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.		A
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.		A
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		A
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A
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.		A
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	5.2%	B10
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal:		
	Of platinum, whether or not plated or clad with other precious metal	5.2%	B10
	Other	5.4%	B10
7113.20	- Of base metal clad with precious metal	5.4%	B10
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		A
71.15	Other articles of precious metal or of metal clad with precious metal.		A
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		A
71.17	Imitation jewellery.		
	- Of base metal, whether or not plated with precious metal:		
7117.11	-- Cuff-links and studs		A
7117.19	-- Other	3.7%	B3
7117.90	- Other:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal	10%	B3
	Other		A
71.18	Coin.		A
Chapter 72	Iron and steel		A
Chapter 73	Articles of iron or steel		A
Chapter 74	Copper and articles thereof		A
Chapter 75	Nickel and articles thereof		A
Chapter 76	Aluminium and articles thereof		A
Chapter 78	Lead and articles thereof		A
Chapter 79	Zinc and articles thereof		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 80	Tin and articles thereof		A
Chapter 81	Other base metals; cermets; articles thereof		A
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A
Chapter 83	Miscellaneous articles of base metal		A
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		
85.01	Electric motors and generators (excluding generating sets).		A
85.02	Electric generating sets and rotary converters.		A
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		A
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.		A
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.		A
85.06	Primary cells and primary batteries.		A
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).		A
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.		A
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		A
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.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		A
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.		A
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.		A
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.		A
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.		A
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.		A
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.		A
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.		A
85.20	Magnetic tape recorders and other sound recording apparatus whether or not incorporating a sound reproducing device.		A
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.		A
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.		A
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.		A
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.		A
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		A
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		A
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.		A
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.		A
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).		A
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.		A
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).		A
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.		A
8534.00	Printed circuits.		A
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, junction boxes), for a voltage exceeding 1,000 volts.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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, junction boxes), for a voltage not exceeding 1,000 volts.		A
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.		A
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		A
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		A
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).		A
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.		A
85.42	Electronic integrated circuits and microassemblies.		A
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		A
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		A
8544.19	-- Other		A
8544.20	- Co-axial cable and other co-axial electric conductors	4.8%	B3
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:		

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	For motor vehicles		A
	Other	4.8%	B3
8544.41	- Other electric conductors, for a voltage not exceeding 80 V : -- Fitted with connectors:		
	Of a kind used for telecommunication		A
	Other	4.8%	B3
8544.49	-- Other:		
	Of a kind used for telecommunication		A
	Other	4.8%	B3
8544.51	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V: -- Fitted with connectors:		
	Of a kind used for telecommunication		A
	Other	4.8%	B3
8544.59	-- Other	4.8%	B3
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:		
	For motor vehicles		A
	Other	4.8%	B3
8544.70	- Optical fibre cables		A
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.		A
85.46	Electrical insulators of any material.		A
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.		A
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.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds		A
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A
Chapter 88	Aircraft, spacecraft, and parts thereof		A
Chapter 89	Ships, boats and floating structures		A
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A
Chapter 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.		A
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A
91.05	Other clocks.		A
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).		A
9107.00	Time switches with clock or watch movement or with synchronous motor.		A
91.08	Watch movements, complete and assembled.		A
91.09	Clock movements, complete and assembled.		A
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A
91.11	Watch cases and parts thereof.		A
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		
9113.10	- Of precious metal or of metal clad with precious metal		A
9113.20	- Of base metal, whether or not gold- or silver-plated		A
9113.90	- Other:		
	Of leather or of composition leather		X
	Other:		
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly		X
	Other		A
91.14	Other clock or watch parts.		A
Chapter 92	Musical instruments; parts and accessories of such articles		A
Chapter 93	Arms and ammunition; parts and accessories thereof		
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.		A
9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.		A
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).		A
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.		A
93.05	Parts and accessories of articles of headings 93.01 to 93.04.		
9305.10	- Of revolvers or pistols:		A
	- Of shotguns or rifles of heading 93.03 :		
9305.21	-- Shotgun barrels		A
9305.29	-- Other		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9305.91	- Other : -- Of military weapons of heading 93.01	8.2%	A
9305.99	-- Other: Of leather or of composition leather		B7
	Other		A
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.		A
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.		A
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings		
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		A
9401.20	- Seats of a kind used for motor vehicles		A
9401.30	- Swivel seats with variable height adjustment		A
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A
9401.50	- Seats of cane, osier, bamboo or similar materials		A
	- Other seats, with wooden frames:		
9401.61	-- Upholstered		A
9401.69	-- Other		A
	- Other seats, with metal frames:		
9401.71	-- Upholstered		A
9401.79	-- Other		A
9401.80	- Other seats		A
9401.90	- Parts:		
	Of leather		X
	Other		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		A
94.03	Other furniture and parts thereof.		A
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.		A
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.		A
9406.00	Prefabricated buildings.		A
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A
Chapter 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).		A
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.		A
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).		A
9604.00	Hand sieves and hand riddles.		A
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.		X
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		A
96.07	Slide fasteners and parts thereof.		A

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Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
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.		A
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		A
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.		A
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.		A
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.		A
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		A
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		A
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.		A
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.		A
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.		A
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		A
Chapter 97	Works of art, collectors' pieces and antiques		A

Annex 2 referred to in Chapter 3

Product Specific Rules

Part 1 General Notes

For the purposes of the product specific rules set out in this Annex:

- (a) the product specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
- (b) reference to weight in this Annex means dry weight unless otherwise specified in the Harmonized System;
- (c) the following definitions apply:
 - “section” means a section of the Harmonized System;
 - “chapter” means a chapter of the Harmonized System;
 - “heading” means the first four digits in the tariff classification number under the Harmonized System; and
 - “subheading” means the first six digits in the tariff classification number under the Harmonized System;
- (d) this Annex is based on the Harmonized System as amended on January 1, 2002; and
- (e) specific percentages referred to in Article 26, which relate to the total value or the total weight of non-originating materials used in the production of a good that do not undergo an applicable change in tariff classification, are as follows:
 - (i) in the case of a good provided for in chapter 28 through 49 and 64 through 97 of the Harmonized System, 10 percent in value of the good; and
 - (ii) in the case of a good provided for in chapter 50 through 63 of the Harmonized System, seven percent by weight of the good.

Note 1: “Value of non-originating materials” means the value determined in accordance with paragraph 6 of Article 24.

Note 2: “Value of the good” means the free-on-board value of the good referred to in subparagraph 4(b) of Article 24 or the value set out in paragraph 5 of that Article.

Part 2

Product Specific Rules

Section I	Live Animals; Animal Products (chapter 1-5)
Chapter 1	Live Animals
01.01-01.06	A change to heading 01.01 through 01.06 from any other chapter.
Chapter 2	Meat and Edible Meat Offal
02.01-02.10	A change to heading 02.01 through 02.10 from any other chapter, except from chapter 1.
Chapter 3	Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates
03.01-03.07	A change to heading 03.01 through 03.07 from any other chapter.
Chapter 4	Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included
04.01-04.02	A change to heading 04.01 through 04.02 from any other chapter.
0403.10	A change to subheading 0403.10 from any other heading, provided that, where non-originating materials of heading 04.01 or 04.02 are used, each of the non-originating materials is obtained from live animals entirely in a non-Party which is a member country of the ASEAN.
0403.90-0405.90	A change to subheading 0403.90 through 0405.90 from any other chapter.
0406.10-0406.30	A change to subheading 0406.10 through 0406.30 from any other heading.
0406.40-0410.00	A change to subheading 0406.40 through 0410.00 from any other chapter.
Chapter 5	Products of Animal Origin, Not Elsewhere Specified or Included
05.01-05.11	A change to heading 05.01 through 05.11 from any other chapter.
Section II	Vegetable Products (chapter 6-14)
Chapter 6	Live Trees and Other Plants; Bulbs, Roots and the

	Like; Cut Flowers and Ornamental Foliage
06.01-06.04	A change to heading 06.01 through 06.04 from any other chapter.
Chapter 7	Edible Vegetables and Certain Roots and Tubers
07.01-07.14	A change to heading 07.01 through 07.14 from any other chapter.
Chapter 8	Edible Fruit and Nuts; Peel of Citrus Fruit or Melons
08.01-08.14	A change to heading 08.01 through 08.14 from any other chapter.
Chapter 9	Coffee, Tea, Maté and Spices
0901.11-0901.12	A change to subheading 0901.11 through 0901.12 from any other chapter.
0901.21-0901.22	A change to subheading 0901.21 through 0901.22 from any other subheading.
0901.90-0904.11	A change to subheading 0901.90 through 0904.11 from any other chapter.
0904.12	A change to subheading 0904.12 from any other subheading.
0904.20-0906.10	A change to subheading 0904.20 through 0906.10 from any other chapter.
0906.20	A change to subheading 0906.20 from any other subheading.
0907.00-0910.40	A change to subheading 0907.00 through 0910.40 from any other chapter.
0910.50-0910.91	A change to subheading 0910.50 through 0910.91 from any other subheading.
0910.99	A change to subheading 0910.99 from any other chapter.
Chapter 10	Cereals
10.01-10.08	A change to heading 10.01 through 10.08 from any other chapter.
Chapter 11	Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten
11.01-11.04	A change to heading 11.01 through 11.04 from any other chapter.

11.05	A change to heading 11.05 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
1106.10	A change to subheading 1106.10 from any other chapter.
1106.20	A change to subheading 1106.20 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
1106.30	A change to subheading 1106.30 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
11.07-11.09	A change to heading 11.07 through 11.09 from any other chapter.
Chapter 12	Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder
12.01-12.14	A change to heading 12.01 through 12.14 from any other chapter.
Chapter 13	Lac; Gums, Resins and Other Vegetable Saps and Extracts
13.01-13.02	A change to heading 13.01 through 13.02 from any other chapter.
Chapter 14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included
14.01-14.04	A change to heading 14.01 through 14.04 from any other chapter.
Section III	Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes (chapter 15)
Chapter 15	Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

15.01-15.22	A change to heading 15.01 through 15.22 from any other chapter.
Section IV	Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes (chapter 16-24)
Chapter 16	Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates
1601.00-1602.20	A change to subheading 1601.00 through 1602.20 from any other chapter, except from chapter 1 or 2.
1602.31	A change to subheading 1602.31 from any other chapter.
1602.32-1602.50	A change to subheading 1602.32 through 1602.50 from any other chapter, except from chapter 1 or 2.
1602.90-1603.00	A change to subheading 1602.90 through 1603.00 from any other chapter.
1604.11-1604.12	A change to subheading 1604.11 through 1604.12 from any other chapter, except from chapter 3.
1604.13	A change to subheading 1604.13 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1604.14	A change to subheading 1604.14 from any other chapter, except from chapter 3.
1604.15-1604.19	A change to subheading 1604.15 through 1604.19 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1604.20-1604.30	A change to subheading 1604.20 through 1604.30 from any other chapter, except from chapter 3.
1605.10-1605.20	A change to subheading 1605.10 through 1605.20 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of

	the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1605.30	A change to subheading 1605.30 from any other chapter, except from chapter 3.
1605.40	A change to Ebi preparations of subheading 1605.40 from any other chapter, except from chapter 3.
	A change to any other good of subheading 1605.40 from any other chapter, provided that, where non-originating materials of chapter 3 are used, each of the non-originating materials is obtained by fishing in a non-Party which is a member country of the ASEAN or taken by vessels, which are registered in and sail under the flag of a non-Party which is a member country of the ASEAN, from the sea outside the territorial sea of that non-Party.
1605.90	A change to subheading 1605.90 from any other chapter, except from chapter 3.
Chapter 17	Sugars and Sugar Confectionery
17.01	A change to heading 17.01 from any other chapter, except from chapter 12.
1702.11-1702.19	A change to subheading 1702.11 through 1702.19 from any other chapter, except from chapter 4.
1702.20	A change to subheading 1702.20 from any other chapter.
1702.30-1702.40	A change to subheading 1702.30 through 1702.40 from any other chapter, except from chapter 11 or 12.
1702.50	A change to subheading 1702.50 from any other chapter, except from chapter 11.
1702.60-1702.90	A change to subheading 1702.60 through 1702.90 from any other chapter, except from chapter 11 or 12.
17.03	A change to heading 17.03 from any other chapter, except from chapter 12.
17.04	A change to heading 17.04 from any other heading,

	provided that, where non-originating materials of heading 17.01 or 17.02 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.
Chapter 18	Cocoa and Cocoa Preparations
18.01-18.05	A change to heading 18.01 through 18.05 from any other chapter.
18.06	A change to heading 18.06 from any other heading, provided that, where non-originating cocoa beans of heading 18.01 are used, the non-originating cocoa beans are harvested, picked or gathered in a non-Party which is a member country of the ASEAN.
Chapter 19	Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products
19.01-19.02	A change to heading 19.01 through 19.02 from any other chapter.
19.03	A change to heading 19.03 from any other chapter, provided that, where non-originating materials of chapter 11 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.
1904.10-1905.40	A change to subheading 1904.10 through 1905.40 from any other chapter.
1905.90	A change to subheading 1905.90 from any other chapter, provided that, where non-originating materials of heading 11.05 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.
Chapter 20	Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants
20.01	A change to heading 20.01 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
20.02	A change to heading 20.02 from any other chapter, except from chapter 7.
2003.10	A change to subheading 2003.10 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered

	or produced entirely in a non-Party which is a member country of the ASEAN.
2003.20	A change to subheading 2003.20 from any other chapter.
2003.90-2005.60	A change to subheading 2003.90 through 2005.60 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2005.70	A change to subheading 2005.70 from any other chapter.
2005.80-2005.90	A change to subheading 2005.80 through 2005.90 from any other chapter, provided that, where non-originating materials of chapter 7 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
20.06-20.07	A change to heading 20.06 through 20.07 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.11	A change to subheading 2008.11 from any other chapter, provided that, where non-originating materials of chapter 12 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.19	A change to subheading 2008.19 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.20	A change to subheading 2008.20 from any other chapter, except from chapter 8.
2008.30-2008.92	A change to subheading 2008.30 through 2008.92 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2008.99	A change to subheading 2008.99 from any other

	chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2009.11-2009.29	A change to subheading 2009.11 through 2009.29 from any other chapter, except from chapter 8.
2009.31-2009.39	A change to subheading 2009.31 through 2009.39 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2009.41-2009.49	A change to subheading 2009.41 through 2009.49 from any other chapter, except from chapter 8.
2009.50	A change to subheading 2009.50 from any other chapter, except from heading 07.02.
2009.61-2009.69	A change to subheading 2009.61 through 2009.69 from any other chapter, provided that, where non-originating materials of chapter 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
2009.71-2009.79	A change to subheading 2009.71 through 2009.79 from any other chapter, except from chapter 8.
2009.80-2009.90	A change to subheading 2009.80 through 2009.90 from any other chapter, provided that, where non-originating materials of chapter 7 or 8 are used, each of the non-originating materials is harvested, picked, gathered or produced entirely in a non-Party which is a member country of the ASEAN.
Chapter 21	Miscellaneous Edible Preparations
2101.11-2101.20	A change to subheading 2101.11 through 2101.20 from any other chapter.
2101.30	A change to subheading 2101.30 from any other chapter, except from heading 10.03 or prepared foods of barley of heading 19.04.
2102.10-2103.10	A change to subheading 2102.10 through 2103.10 from any other chapter.
2103.20	A change to subheading 2103.20 from any other chapter, except from chapter 7 or 20.

2103.30-2103.90	A change to subheading 2103.30 through 2103.90 from any other chapter.
21.04	A change to heading 21.04 from any other chapter, except from chapter 7 or 20.
2105.00-2106.10	A change to subheading 2105.00 through 2106.10 from any other chapter.
2106.90	No required change in tariff classification to subheading 2106.90, provided that there is a qualifying value content of not less than 40 percent.
Chapter 22	Beverages, Spirits and Vinegar
2201.10-2202.10	A change to subheading 2201.10 through 2202.10 from any other chapter.
2202.90	No required change in tariff classification to subheading 2202.90, provided that there is a qualifying value content of not less than 40 percent.
22.03	A change to heading 22.03 from any other heading.
22.04-22.06	A change to heading 22.04 through 22.06 from any other chapter, except from chapter 8 or 20.
22.07	A change to heading 22.07 from any other chapter.
2208.20-2208.30	A change to subheading 2208.20 through 2208.30 from any other heading, except from heading 22.07; or No required change in tariff classification to subheading 2208.20 through 2208.30, provided that there is a qualifying value content of not less than 40 percent.
2208.40-2208.60	A change to subheading 2208.40 through 2208.60 from any other heading, except from heading 22.07.
2208.70	A change to subheading 2208.70 from any other heading, except from heading 22.07; or No required change in tariff classification to subheading 2208.70, provided that there is a qualifying value content of not less than 40 percent.
2208.90	A change to sake compound or cooking sake (Mirin) of subheading 2208.90 from any other heading, provided that there is a qualifying value content of not less than 40 percent. A change to beverages with a basis of fruit juices of

	an alcoholic strength by volume of less than one percent of subheading 2208.90 from any other chapter, except from chapter 8 or 20.
	A change to any other good of subheading 2208.90 from any other heading, except from heading 22.07.
22.09	A change to heading 22.09 from any other heading.
Chapter 23	Residues and Waste from the Food Industries; Prepared Animal Fodder
23.01-23.08	A change to heading 23.01 through 23.08 from any other heading.
23.09	No required change in tariff classification to heading 23.09, provided that there is a qualifying value content of not less than 40 percent.
Chapter 24	Tobacco and Manufactured Tobacco Substitutes
2401.10-2401.20	A change to subheading 2401.10 through 2401.20 from any other chapter.
2401.30	A change to subheading 2401.30 from any other subheading.
24.02-24.03	A change to heading 24.02 through 24.03 from any other heading.
Section V	Mineral Products (chapter 25-27)
Chapter 25	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement
25.01	A change to heading 25.01 from any other chapter.
2502.00-2504.90	A change to subheading 2502.00 through 2504.90 from any other subheading; or No required change in tariff classification to subheading 2502.00 through 2504.90, provided that there is a qualifying value content of not less than 40 percent.
2505.10-2506.10	A change to subheading 2505.10 through 2506.10 from any other chapter.
2506.21	A change to subheading 2506.21 from any other chapter; or No required change in tariff classification to subheading 2506.21, provided that there is a qualifying value content of not less than 40 percent.

2506.29-2507.00	<p>A change to subheading 2506.29 through 2507.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2506.29 through 2507.00, provided that there is a qualifying value content of not less than 40 percent.</p>
2508.10	<p>A change to subheading 2508.10 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2508.10, provided that there is a qualifying value content of not less than 40 percent.</p>
2508.20-2508.60	<p>A change to subheading 2508.20 through 2508.60 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2508.20 through 2508.60, provided that there is a qualifying value content of not less than 40 percent.</p>
2508.70	<p>A change to subheading 2508.70 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2508.70, provided that there is a qualifying value content of not less than 40 percent.</p>
2509.00-2511.20	<p>A change to subheading 2509.00 through 2511.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2509.00 through 2511.20, provided that there is a qualifying value content of not less than 40 percent.</p>
2512.00-2513.19	<p>A change to subheading 2512.00 through 2513.19 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2512.00 through 2513.19, provided that there is a qualifying value content of not less than 40 percent.</p>
2513.20-2514.00	<p>A change to subheading 2513.20 through 2514.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2513.20 through 2514.00, provided that there is a qualifying value content of not less than 40 percent.</p>

2515.11-2516.22	<p>A change to subheading 2515.11 through 2516.22 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2515.11 through 2516.22, provided that there is a qualifying value content of not less than 40 percent.</p>
2516.90	<p>A change to subheading 2516.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2516.90, provided that there is a qualifying value content of not less than 40 percent.</p>
25.17-25.18	<p>A change to heading 25.17 through 25.18 from any other chapter; or</p> <p>No required change in tariff classification to heading 25.17 through 25.18, provided that there is a qualifying value content of not less than 40 percent.</p>
2519.10	<p>A change to subheading 2519.10 from any other chapter.</p>
2519.90-2522.30	<p>A change to subheading 2519.90 through 2522.30 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2519.90 through 2522.30, provided that there is a qualifying value content of not less than 40 percent.</p>
2523.10-2525.20	<p>A change to subheading 2523.10 through 2525.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2523.10 through 2525.20, provided that there is a qualifying value content of not less than 40 percent.</p>
2525.30	<p>A change to subheading 2525.30 from any other chapter; or</p> <p>No required change in tariff classification to subheading 2525.30, provided that there is a qualifying value content of not less than 40 percent.</p>
2526.10-2530.90	<p>A change to subheading 2526.10 through 2530.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2526.10 through 2530.90, provided that there is a qualifying value content of not less than 40 percent.</p>

	percent.
Chapter 26	Ores, Slag and Ash
2601.11-2602.00	<p>A change to subheading 2601.11 through 2602.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2601.11 through 2602.00, provided that there is a qualifying value content of not less than 40 percent.</p>
26.03-26.04	A change to heading 26.03 through 26.04 from any other chapter.
2605.00-2616.10	<p>A change to subheading 2605.00 through 2616.10 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2605.00 through 2616.10, provided that there is a qualifying value content of not less than 40 percent.</p>
2616.90	A change to subheading 2616.90 from any other chapter.
2617.10-2617.90	<p>A change to subheading 2617.10 through 2617.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2617.10 through 2617.90, provided that there is a qualifying value content of not less than 40 percent.</p>
26.18-26.19	<p>A change to heading 26.18 through 26.19 from any other chapter; or</p> <p>No required change in tariff classification to heading 26.18 through 26.19, provided that there is a qualifying value content of not less than 40 percent.</p>
26.20-26.21	No required change in tariff classification to heading 26.20 through 26.21, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
Chapter 27	Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes
2701.11-2701.19	<p>A change to subheading 2701.11 through 2701.19 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2701.11 through 2701.19, provided that</p>

	there is a qualifying value content of not less than 40 percent.
2701.20	<p>A change to subheading 2701.20 from any other heading; or</p> <p>No required change in tariff classification to subheading 2701.20, provided that there is a qualifying value content of not less than 40 percent.</p>
2702.10-2707.99	<p>A change to subheading 2702.10 through 2707.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2702.10 through 2707.99, provided that there is a qualifying value content of not less than 40 percent.</p>
2708.10	A change to subheading 2708.10 from any other heading.
2708.20	<p>A change to subheading 2708.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2708.20, provided that there is a qualifying value content of not less than 40 percent.</p>
27.09	A change to heading 27.09 from any other chapter.
2710.11-2710.19	A change to subheading 2710.11 through 2710.19 from any other heading.
2710.91-2710.99	No required change in tariff classification to subheading 2710.91 through 2710.99, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
2711.11-2711.19	<p>A change to subheading 2711.11 through 2711.19 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2711.11 through 2711.19, provided that there is a qualifying value content of not less than 40 percent.</p>
2711.21	A change to subheading 2711.21 from any other chapter.
2711.29	<p>A change to subheading 2711.29 from any other subheading; or</p> <p>No required change in tariff classification to subheading 2711.29, provided that there is a</p>

qualifying value content of not less than 40 percent.

27.12-27.15

A change to heading 27.12 through 27.15 from any other heading.

Section VI

Products of the Chemical or Allied Industries
(chapter 28-38)

Note: For the purposes of chapter 28 through 38:

- (a) “chemical reaction” means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, but does not include:
 - (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvents water; or
 - (iii) the addition or elimination of water of crystallisation;
- (b) “purification” means a process of reduction or elimination of impurities resulting in:
 - (i) the elimination of not less than 80 percent of the content of existing impurities; or
 - (ii) good directly suitable for one or more of the following applications:
 - (A) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
 - (B) chemical products and reagents for analytical, diagnostic or laboratory use;
 - (C) elements and components for use in micro-electronics;
 - (D) specialised optical use;
 - (E) biotechnical use;

- (F) carriers used in a separation process; or
- (G) nuclear grade use;
- (c) “isomer separation” means a process of isolation or separation of an isomer from a mixture of isomers; and
- (d) “biotechnological processes” means:
 - (i) biological or biotechnological culturing, hybridization or genetic modification of micro-organisms or cells of human, animal or plant; or
 - (ii) production, isolation or purification of cellular or intercellular structures.

Chapter 28

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

2801.10-2844.40

A change to subheading 2801.10 through 2844.40 from any other subheading;

No required change in tariff classification to subheading 2801.10 through 2844.40, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2801.10 through 2844.40, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

2844.50

No required change in tariff classification to subheading 2844.50, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.

2845.10-2851.00

A change to subheading 2845.10 through 2851.00 from any other subheading;

No required change in tariff classification to subheading 2845.10 through 2851.00, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 2845.10 through 2851.00, provided that non-originating materials used undergo a chemical

	reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 29	Organic Chemicals
2901.10-2905.42	<p>A change to subheading 2901.10 through 2905.42 from any other subheading;</p> <p>No required change in tariff classification to subheading 2901.10 through 2905.42, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 2901.10 through 2905.42, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
2905.43	A change to subheading 2905.43 from any other subheading.
2905.44	A change to subheading 2905.44 from any other heading.
2905.45	A change to subheading 2905.45 from any other subheading.
2905.49-2905.59	<p>A change to subheading 2905.49 through 2905.59 from any other subheading;</p> <p>No required change in tariff classification to subheading 2905.49 through 2905.59, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 2905.49 through 2905.59, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
2906.11	<p>A change to subheading 2906.11 from any other chapter, except from chapter 33; or</p> <p>No required change in tariff classification to subheading 2906.11, provided that there is a qualifying value content of not less than 40 percent.</p>
2906.12-2914.19	<p>A change to subheading 2906.12 through 2914.19 from any other subheading;</p> <p>No required change in tariff classification to subheading 2906.12 through 2914.19, provided that</p>

	there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 2906.12 through 2914.19, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2914.21	A change to subheading 2914.21 from any other subheading.
2914.22-2918.13	A change to subheading 2914.22 through 2918.13 from any other subheading;
	No required change in tariff classification to subheading 2914.22 through 2918.13, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 2914.22 through 2918.13, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2918.14-2918.15	A change to subheading 2918.14 through 2918.15 from any other heading.
2918.16-2922.41	A change to subheading 2918.16 through 2922.41 from any other subheading;
	No required change in tariff classification to subheading 2918.16 through 2922.41, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 2918.16 through 2922.41, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2922.42	A change to subheading 2922.42 from any other subheading.
2922.43-2923.10	A change to subheading 2922.43 through 2923.10 from any other subheading;
	No required change in tariff classification to subheading 2922.43 through 2923.10, provided that there is a qualifying value content of not less than 40 percent; or

	No required change in tariff classification to subheading 2922.43 through 2923.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
2923.20	A change to subheading 2923.20 from any other subheading.
2923.90-2924.24	<p>A change to subheading 2923.90 through 2924.24 from any other subheading;</p> <p>No required change in tariff classification to subheading 2923.90 through 2924.24, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 2923.90 through 2924.24, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
2924.29	A change to subheading 2924.29 from any other subheading.
2925.11-2938.10	<p>A change to subheading 2925.11 through 2938.10 from any other subheading;</p> <p>No required change in tariff classification to subheading 2925.11 through 2938.10, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 2925.11 through 2938.10, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
2938.90	A change to subheading 2938.90 from any other subheading.
2939.11-2939.99	<p>A change to subheading 2939.11 through 2939.99 from any other subheading;</p> <p>No required change in tariff classification to subheading 2939.11 through 2939.99, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 2939.11 through 2939.99, provided that non-originating materials used undergo a chemical</p>

	reaction, purification, isomer separation or biotechnological processes in a Party.
29.40	A change to heading 29.40 from any other heading, provided that, where non-originating materials of heading 17.02 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.
2941.10-2942.00	<p>A change to heading 2941.10 through 2942.00 from any other subheading;</p> <p>No required change in tariff classification to heading 2941.10 through 2942.00, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 2941.10 through 2942.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 30	Pharmaceutical Products
3001.10-3003.90	<p>A change to subheading 3001.10 through 3003.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3001.10 through 3003.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3001.10 through 3003.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
30.04	<p>A change to heading 30.04 from any other heading, except from heading 30.03;</p> <p>No required change in tariff classification to heading 30.04, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 30.04, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3005.10-3006.70	A change to subheading 3005.10 through 3006.70 from any other heading;

	No required change in tariff classification to subheading 3005.10 through 3006.70, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 3005.10 through 3006.70, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3006.80	No required change in tariff classification to subheading 3006.80, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
Chapter 31	Fertilizers
3101.00-3105.90	A change to subheading 3101.00 through 3105.90 from any other subheading;
	No required change in tariff classification to subheading 3101.00 through 3105.90, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 3101.00 through 3105.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 32	Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks
3201.10-3201.20	A change to subheading 3201.10 through 3201.20 from any other subheading;
	No required change in tariff classification to subheading 3201.10 through 3201.20, provided that there is a qualifying value content of not less than 40 percent; or
	No required change in tariff classification to subheading 3201.10 through 3201.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
3201.90	A change to subheading 3201.90 from any other subheading.

3202.10-3205.00	<p>A change to subheading 3202.10 through 3205.00 from any other subheading;</p> <p>No required change in tariff classification to subheading 3202.10 through 3205.00, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3202.10 through 3205.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
32.06	<p>A change to heading 32.06 from any other heading, except from chapter 28;</p> <p>No required change in tariff classification to heading 32.06, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 32.06, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3207.10-3215.90	<p>A change to subheading 3207.10 through 3215.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3207.10 through 3215.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3207.10 through 3215.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 33	Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations
33.01	<p>A change to heading 33.01 from any other heading; or</p> <p>No required change in tariff classification to heading 33.01, provided that there is a qualifying value content of not less than 40 percent.</p>
3302.10-3307.90	<p>A change to subheading 3302.10 through 3307.90 from any other subheading;</p> <p>No required change in tariff classification to</p>

subheading 3302.10 through 3307.90, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 3302.10 through 3307.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 34

Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modelling Pastes, "Dental Waxes" and Dental Preparations With a Basis of Plaster

3401.11-3407.00

A change to subheading 3401.11 through 3407.00 from any other subheading;

No required change in tariff classification to subheading 3401.11 through 3407.00, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to subheading 3401.11 through 3407.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Chapter 35

Albuminoidal Substances; Modified Starches; Glues; Enzymes

35.01

A change to heading 35.01 from any chapter.

3502.11-3502.19

A change to subheading 3502.11 through 3502.19 from any other chapter, except from chapter 4.

3502.20-3502.90

A change to subheading 3502.20 through 3502.90 from any other chapter.

35.03-35.05

A change to heading 35.03 through 35.05 from any other heading.

3506.10-3507.90

A change to subheading 3506.10 through 3507.90 from any other subheading;

No required change in tariff classification to subheading 3506.10 through 3507.90, provided that there is a qualifying value content of not less than 40 percent; or

No required change in tariff classification to

	subheading 3506.10 through 3507.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Chapter 36	Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations
36.01-36.06	<p>A change to heading 36.01 through 36.06 from any other heading;</p> <p>No required change in tariff classification to heading 36.01 through 36.06, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 36.01 through 36.06, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 37	Photographic or Cinematographic Goods
3701.10-3707.90	<p>A change to subheading 3701.10 through 3707.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3701.10 through 3707.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to heading 3701.10 through 3707.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 38	Miscellaneous Chemical Products
3801.10-3801.90	<p>A change to subheading 3801.10 through 3801.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3801.10 through 3801.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3801.10 through 3801.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>

3802.10	A change to subheading 3802.10 from any other heading.
3802.90-3805.20	<p>A change to subheading 3802.90 through 3805.20 from any other subheading;</p> <p>No required change in tariff classification to subheading 3802.90 through 3805.20, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3802.90 through 3805.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3805.90	A change to subheading 3805.90 from any other subheading.
3806.10-3806.20	<p>A change to subheading 3806.10 through 3806.20 from any other subheading;</p> <p>No required change in tariff classification to subheading 3806.10 through 3806.20, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3806.10 through 3806.20, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3806.30	A change to subheading 3806.30 from any other subheading.
3806.90-3808.90	<p>A change to subheading 3806.90 through 3808.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3806.90 through 3808.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3806.90 through 3808.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3809.10	A change to subheading 3809.10 from any other heading, except from chapter 11 or 35; or

	No required change in tariff classification to subheading 3809.10, provided that there is a qualifying value content of not less than 40 percent.
3809.91-3822.00	<p>A change to subheading 3809.91 through 3822.00 from any other subheading;</p> <p>No required change in tariff classification to subheading 3809.91 through 3822.00, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3809.91 through 3822.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
38.23	A change to heading 38.23 from any other chapter.
3824.10-3824.50	<p>A change to subheading 3824.10 through 3824.50 from any other subheading;</p> <p>No required change in tariff classification to subheading 3824.10 through 3824.50, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3824.10 through 3824.50, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
3824.60	<p>A change to subheading 3824.60 from any other heading, except from heading 17.02; or</p> <p>No required change in tariff classification to subheading 3824.60, provided that there is a qualifying value content of not less than 40 percent.</p>
3824.71-3824.90	<p>A change to subheading 3824.71 through 3824.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3824.71 through 3824.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3824.71 through 3824.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>

38.25	No required change in tariff classification to heading 38.25, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
Section VII	Plastics and Articles Thereof; Rubber and Articles Thereof (chapter 39-40)
Chapter 39	Plastics and Articles Thereof
3901.10-3914.00	<p>A change to subheading 3901.10 through 3914.00 from any other subheading;</p> <p>No required change in tariff classification to subheading 3901.10 through 3914.00, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3901.10 through 3914.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
39.15	No required change in tariff classification to heading 39.15, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
3916.10-3926.90	<p>A change to subheading 3916.10 through 3926.90 from any other subheading;</p> <p>No required change in tariff classification to subheading 3916.10 through 3926.90, provided that there is a qualifying value content of not less than 40 percent; or</p> <p>No required change in tariff classification to subheading 3916.10 through 3926.90, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.</p>
Chapter 40	Rubber and Articles Thereof
4001.10-4003.00	<p>A change to subheading 4001.10 through 4003.00 from any other subheading;</p> <p>No required change in tariff classification to subheading 4001.10 through 4003.00, provided that there is a qualifying value content of not less than 40 percent; or</p>

	No required change in tariff classification to subheading 4001.10 through 4003.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
40.04	No required change in tariff classification to heading 40.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
4005.10-4017.00	A change to subheading 4005.10 through 4017.00 from any other subheading; No required change in tariff classification to subheading 4005.10 through 4017.00, provided that there is a qualifying value content of not less than 40 percent; or No required change in tariff classification to subheading 4005.10 through 4017.00, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.
Section VIII	Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut) (chapter 41-43)
Chapter 41	Raw Hides and Skins (Other Than Furskins) and Leather
41.01-41.15	A change to heading 41.01 through 41.15 from any other chapter.
Chapter 42	Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)
42.01-42.06	A change to heading 42.01 through 42.06 from any other chapter.
Chapter 43	Furskins and Artificial Fur; Manufactures Thereof
43.01-43.04	A change to heading 43.01 through 43.04 from any other chapter.
Section IX	Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork (chapter 44-46)
Chapter 44	Wood and Articles of Wood; Wood Charcoal

44.01-44.11	A change to heading 44.01 through 44.11 from any other heading.
44.12	A change to heading 44.12 from any other heading, except from heading 44.07 or 44.08.
44.13-44.21	A change to heading 44.13 through 44.21 from any other heading.
Chapter 45	Cork and Articles of Cork
4501.10-4504.90	A change to subheading 4501.10 through 4504.90 from any other subheading; or No required change in tariff classification to subheading 4501.10 through 4504.90, provided that there is a qualifying value content of not less than 40 percent.
Chapter 46	Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork
4601.20-4601.91	A change to subheading 4601.20 through 4601.91 from any other chapter, except from Igusa of subheading 1401.90.
4601.99-4602.90	A change to subheading 4601.99 through 4602.90 from any other chapter.
Section X	Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (chapter 47-49)
Chapter 47	Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard
4701.00-4706.93	A change to subheading 4701.00 through 4706.93 from any other subheading; or No required change in tariff classification to subheading 4701.00 through 4706.93, provided that there is a qualifying value content of not less than 40 percent.
47.07	No required change in tariff classification to heading 47.07, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
Chapter 48	Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

4801.00-4823.90	<p>A change to subheading 4801.00 through 4823.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 4801.00 through 4823.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 49	Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans
4901.10-4911.99	<p>A change to subheading 4901.10 through 4911.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 4901.10 through 4911.99, provided that there is a qualifying value content of not less than 40 percent.</p>
Section XI	Textiles and Textile Articles (chapter 50-63)
Note 1:	<p>For the purposes of chapter 50 through 55 and 60, dyeing or printing process shall be accompanied by two or more of the following operations:</p> <ol style="list-style-type: none"> (1) antibacterial finish; (2) antimelt finish; (3) antimosquito finish; (4) anti-pilling finish; (5) antistatic finish; (6) artificial creasing; (7) bleaching; (8) brushing; (9) buff finishing; (10) burn-out finish; (11) calendaring; (12) compressive shrinkage; (13) crease resistant finish; (14) decatizing; (15) deodorant finish; (16) easy-care finish; (17) embossing; (18) emerising; (19) flame resistant finish; (20) flock finish; (21) foam printing; (22) liquid ammonia process; (23) mercerization; (24) microbial control finish; (25) milling; (26) moare finishing; (27) moisture permeable waterproofing;

- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or
- (48) wire raising.

Note 2: For the purposes of heading 50.07, 51.11 through 51.13, 52.04 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.08 through 55.16, 56.04 through 56.09, 57.01 through 57.05, 58.01 through 58.11, 59.02 through 59.11, 60.01 through 60.06, 61.01 through 61.17, 62.01 through 62.17 and 63.01 through 63.08, a non-originating material which is carded or combed, spun, dyed or printed, woven, knitted or crocheted or cut entirely in the other Party or a non-Party which is a member country of the ASEAN shall be transported to the Party where the non-originating material is used for the production of a good:

- (a) directly from that other Party or that non-Party; or
- (b) through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading or any other operation to preserve it in good condition.

Chapter 50

Silk

50.01

A change to heading 50.01 from any other chapter.

50.02-50.04	A change to heading 50.02 through 50.04 from any other heading.
50.05-50.06	A change to heading 50.05 through 50.06 from any heading outside that group.
50.07	<p>A change to heading 50.07 from any other heading, provided that, where non-originating materials of heading 50.04 through 50.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 50.07, provided that the good is dyed or printed entirely and that the non-originating material of heading 50.07 is woven entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 51	Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric
51.01-51.05	A change to heading 51.01 through 51.05 from any other chapter.
51.06-51.10	A change to heading 51.06 through 51.10 from any heading outside that group.
51.11-51.13	<p>A change to heading 51.11 through 51.13 from any heading outside that group, provided that, where non-originating materials of heading 51.06 through 51.10 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 51.11 through 51.13, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 52	Cotton
52.01-52.03	A change to heading 52.01 through 52.03 from any other chapter.
52.04-52.07	A change to heading 52.04 through 52.07 from any heading outside that group, provided that, where non-originating materials of heading 52.03 are used, each of the non-originating materials is carded or combed entirely in either Party or a non-Party which is a member country of the ASEAN.

52.08-52.12	<p>A change to heading 52.08 through 52.12 from any heading outside that group, provided that, where non-originating materials of heading 52.04 through 52.07 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 52.08 through 52.12, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 53	Other Vegetable Textile Fibers; Paper Yarn and Woven Fabrics of Paper Yarn
53.01-53.05	A change to heading 53.01 through 53.05 from any other chapter.
53.06-53.08	A change to heading 53.06 through 53.08 from any heading outside that group.
53.09-53.11	<p>A change to heading 53.09 through 53.11 from any heading outside that group, provided that, where non-originating materials of heading 53.06 through 53.08 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 53.09 through 53.11, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.</p>
Chapter 54	Man-Made Filaments
54.01-54.06	A change to heading 54.01 through 54.06 from any other chapter.
54.07-54.08	<p>A change to heading 54.07 through 54.08 from any heading outside that group, provided that, where non-originating materials of heading 54.01 through 54.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or</p> <p>No required change in tariff classification to heading 54.07 through 54.08, provided that the good is dyed</p>

or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 55

Man-Made Staple Fibers

55.01-55.07

A change to heading 55.01 through 55.07 from any other chapter, except from heading 54.01 through 54.06.

55.08-55.11

A change to heading 55.08 through 55.11 from any heading outside that group, provided that, where non-originating materials of heading 55.06 through 55.07 are used, each of the non-originating materials is carded or combed entirely in either Party or a non-Party which is a member country of the ASEAN.

55.12-55.16

A change to heading 55.12 through 55.16 from any heading outside that group, provided that, where non-originating materials of heading 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or

No required change in tariff classification to heading 55.12 through 55.16, provided that the good is dyed or printed entirely and that the non-originating material of that group is woven entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 56

Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof

56.01-56.03

A change to heading 56.01 through 56.03 from any other chapter, except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.

56.04-56.09

A change to heading 56.04 through 56.09 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 57

Carpets and Other Textile Floor Coverings

57.01-57.05

A change to heading 57.01 through 57.05 from any

other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 58	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery
58.01-58.11	A change to heading 58.01 through 58.11 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
Chapter 59	Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use
59.01	A change to heading 59.01 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
59.02	A change to heading 59.02 from any other heading, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.
59.03-59.09	A change to heading 59.03 through 59.09 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member

country of the ASEAN.

59.10 A change to heading 59.10 from any other heading, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.

59.11 A change to heading 59.11 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 60 Knitted or Crocheted Fabrics

60.01-60.06 A change to heading 60.01 through 60.06 from any other chapter, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in either Party or a non-Party which is a member country of the ASEAN; or

No required change in tariff classification to heading 60.01 through 60.06, provided that the good is dyed or printed entirely and that the non-originating material of that group is knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 61 Articles of Apparel and Clothing Accessories, Knitted or Crocheted

Note: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change

requirements set out in the rule for that good.

61.01-61.14

A change to heading 61.01 through 61.14 from any other chapter except from heading 63.07, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN; or

A change to heading 61.01 through 61.14 from heading 61.17 or 63.07, provided that the non-originating material is knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN, and that, where the non-originating material is cut, it undergoes such a specific operation entirely in either Party or a non-Party which is a member country of the ASEAN.

61.15-61.17

A change to heading 61.15 through 61.17 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.

Chapter 62

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

Note: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

62.01-62.11

A change to heading 62.01 through 62.11 from any other chapter, except from heading 63.07, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in either Party or a non-Party which is a member country of the ASEAN; or

A change to heading 62.01 through 62.11 from heading 62.17 or 63.07, provided that the non-

	originating material is woven entirely in either Party or a non-Party which is a member country of the ASEAN and cut entirely in either Party or a non-Party which is a member country of the ASEAN.
62.12	A change to heading 62.12 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.
62.13-62.17	A change to heading 62.13 through 62.17 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in either Party or a non-Party which is a member country of the ASEAN.
Chapter 63	Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags Note: For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.
63.01-63.08	A change to heading 63.01 through 63.08 from any other chapter, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in either Party or a non-Party which is a member country of the ASEAN.
63.09-63.10	No required change in tariff classification to heading 63.09 through 63.10, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
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 (chapter 64-67)

Chapter 64	Footwear, Gaiters and the Like; Parts of Such Articles
64.01-64.06	A change to heading 64.01 through 64.06 from any other chapter.
Chapter 65	Headgear and Parts Thereof
65.01-65.02	A change to heading 65.01 through 65.02 from any other chapter.
65.03-65.05	A change to heading 65.03 through 65.05 from any other heading.
65.06-65.07	A change to heading 65.06 through 65.07 from any other chapter.
Chapter 66	Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof
6601.10-6603.90	A change to subheading 6601.10 through 6603.90 from any other subheading; or No required change in tariff classification to subheading 6601.10 through 6603.90, provided that there is a qualifying value content of not less than 40 percent.
Chapter 67	Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair
6701.00-6704.90	A change to subheading 6701.00 through 6704.90 from any other subheading; or No required change in tariff classification to subheading 6701.00 through 6704.90, provided that there is a qualifying value content of not less than 40 percent.
Section XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (chapter 68-70)
Chapter 68	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials
6801.00-6815.99	A change to subheading 6801.00 through 6815.99 from any other subheading; or No required change in tariff classification to subheading 6801.00 through 6815.99, provided that there is a qualifying value content of not less than 40

percent.

Chapter 69

Ceramic Products

6901.00-6914.90

A change to subheading 6901.00 through 6914.90 from any other subheading; or

No required change in tariff classification to subheading 6901.00 through 6914.90, provided that there is a qualifying value content of not less than 40 percent.

Chapter 70

Glass and Glassware

7001.00-7017.90

A change to subheading 7001.00 through 7017.90 from any other subheading; or

No required change in tariff classification to subheading 7001.00 through 7017.90, provided that there is a qualifying value content of not less than 40 percent.

70.18

A change to heading 70.18 from any other chapter.

7019.11-7020.00

A change to subheading 7019.11 through 7020.00 from any other subheading; or

No required change in tariff classification to subheading 7019.11 through 7020.00, provided that there is a qualifying value content of not less than 40 percent.

Section XIV

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (chapter 71)

Chapter 71

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin

71.01

A change to heading 71.01 from any other chapter.

7102.10-7111.00

A change to subheading 7102.10 through 7111.00 from any other subheading; or

No required change in tariff classification to subheading 7102.10 through 7111.00, provided that there is a qualifying value content of not less than 40 percent.

7112.30-7112.99

No required change in tariff classification to subheading 7112.30 through 7112.99, provided that

	the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
7113.11	<p>A change to subheading 7113.11 from any other heading; or</p> <p>No required change in tariff classification to subheading 7113.11, provided that there is a qualifying value content of not less than 40 percent.</p>
7113.19	A change to subheading 7113.19 from any other heading, except from heading 71.14 through 71.18 or subheading 7113.11 or 7113.20.
7113.20-7114.20	<p>A change to subheading 7113.20 through 7114.20 from any other heading; or</p> <p>No required change in tariff classification to subheading 7113.20 through 7114.20, provided that there is a qualifying value content of not less than 40 percent.</p>
71.15	A change to heading 71.15 from any other heading, except from heading 71.13 through 71.14 or 71.16 through 71.18.
7116.10	A change to subheading 7116.10 from any other heading, except from heading 71.13 through 71.15, 71.17 through 71.18, or subheading 7101.22, 7102.39, 7103.91, 7103.99 or 7104.90.
7116.20	A change to subheading 7116.20 from any other heading, except from subheading 7101.22 or 7102.39.
7117.11-7117.90	<p>A change to subheading 7117.11 through 7117.90 from any other heading; or</p> <p>No required change in tariff classification to subheading 7117.11 through 7117.90, provided that there is a qualifying value content of not less than 40 percent.</p>
7118.10-7118.90	<p>A change to subheading 7118.10 through 7118.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7118.10 through 7118.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Section XV	Base Metals and Articles of Base Metal (chapter 72-83)

Chapter 72	Iron and Steel
7201.10-7203.90	<p>A change to subheading 7201.10 through 7203.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7201.10 through 7203.90, provided that there is a qualifying value content of not less than 40 percent.</p>
72.04	No required change in tariff classification to heading 72.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
7205.10-7229.90	<p>A change to subheading 7205.10 through 7229.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7205.10 through 7229.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 73	Articles of Iron or Steel
7301.10-7326.90	<p>A change to subheading 7301.10 through 7326.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7301.10 through 7326.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 74	Copper and Articles Thereof
7401.10-7403.29	<p>A change to subheading 7401.10 through 7403.29 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7401.10 through 7403.29, provided that there is a qualifying value content of not less than 40 percent.</p>
74.04	No required change in tariff classification to heading 74.04, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
7405.00-7419.99	<p>A change to subheading 7405.00 through 7419.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 7405.00 through 7419.99, provided that there is a qualifying value content of not less than 40</p>

percent.

Chapter 75

Nickel and Articles Thereof

7501.10-7502.20

A change to subheading 7501.10 through 7502.20 from any other subheading; or

No required change in tariff classification to subheading 7501.10 through 7502.20, provided that there is a qualifying value content of not less than 40 percent.

75.03

No required change in tariff classification to heading 75.03, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.

7504.00-7508.90

A change to subheading 7504.00 through 7508.90 from any other subheading; or

No required change in tariff classification to subheading 7504.00 through 7508.90, provided that there is a qualifying value content of not less than 40 percent.

Chapter 76

Aluminum and Articles Thereof

7601.10-7601.20

A change to subheading 7601.10 through 7601.20 from any other subheading; or

No required change in tariff classification to subheading 7601.10 through 7601.20, provided that there is a qualifying value content of not less than 40 percent.

76.02

No required change in tariff classification to heading 76.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.

7603.10-7616.99

A change to subheading 7603.10 through 7616.99 from any other subheading; or

No required change in tariff classification to subheading 7603.10 through 7616.99, provided that there is a qualifying value content of not less than 40 percent.

Chapter 78

Lead and Articles Thereof

7801.10-7801.99

A change to subheading 7801.10 through 7801.99 from any other subheading; or

No required change in tariff classification to

	subheading 7801.10 through 7801.99, provided that there is a qualifying value content of not less than 40 percent.
78.02	No required change in tariff classification to heading 78.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
7803.00-7806.00	A change to subheading 7803.00 through 7806.00 from any other subheading; or No required change in tariff classification to subheading 7803.00 through 7806.00, provided that there is a qualifying value content of not less than 40 percent.
Chapter 79	Zinc and Articles Thereof
7901.11-7901.20	A change to subheading 7901.11 through 7901.20 from any other subheading; or No required change in tariff classification to subheading 7901.11 through 7901.20, provided that there is a qualifying value content of not less than 40 percent.
79.02	No required change in tariff classification to heading 79.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
7903.10-7907.00	A change to subheading 7903.10 through 7907.00 from any other subheading; or No required change in tariff classification to subheading 7903.10 through 7907.00, provided that there is a qualifying value content of not less than 40 percent.
Chapter 80	Tin and Articles Thereof
8001.10-8001.20	A change to subheading 8001.10 through 8001.20 from any other subheading; or No required change in tariff classification to subheading 8001.10 through 8001.20, provided that there is a qualifying value content of not less than 40 percent.
80.02	No required change in tariff classification to heading 80.02, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.

8003.00-8007.00	<p>A change to subheading 8003.00 through 8007.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8003.00 through 8007.00, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 81	Other Base Metals; Cermets; Articles Thereof
8101.10-8101.96	<p>A change to subheading 8101.10 through 8101.96 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8101.10 through 8101.96, provided that there is a qualifying value content of not less than 40 percent.</p>
8101.97	No required change in tariff classification to subheading 8101.97, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8101.99-8102.96	<p>A change to subheading 8101.99 through 8102.96 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8101.99 through 8102.96, provided that there is a qualifying value content of not less than 40 percent.</p>
8102.97	No required change in tariff classification to subheading 8102.97, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8102.99-8103.20	<p>A change to subheading 8102.99 through 8103.20 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8102.99 through 8103.20, provided that there is a qualifying value content of not less than 40 percent.</p>
8103.30	No required change in tariff classification to subheading 8103.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8103.90-8104.19	<p>A change to subheading 8103.90 through 8104.19 from any other subheading; or</p> <p>No required change in tariff classification to</p>

	subheading 8103.90 through 8104.19, provided that there is a qualifying value content of not less than 40 percent.
8104.20	No required change in tariff classification to subheading 8104.20, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8104.30-8105.20	A change to subheading 8104.30 through 8105.20 from any other subheading; or No required change in tariff classification to subheading 8104.30 through 8105.20, provided that there is a qualifying value content of not less than 40 percent.
8105.30	No required change in tariff classification to subheading 8105.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8105.90-8107.20	A change to subheading 8105.90 through 8107.20 from any other subheading; or No required change in tariff classification to subheading 8105.90 through 8107.20, provided that there is a qualifying value content of not less than 40 percent.
8107.30	No required change in tariff classification to subheading 8107.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8107.90-8108.20	A change to subheading 8107.90 through 8108.20 from any other subheading; or No required change in tariff classification to subheading 8107.90 through 8108.20, provided that there is a qualifying value content of not less than 40 percent.
8108.30	No required change in tariff classification to subheading 8108.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8108.90-8109.20	A change to subheading 8108.90 through 8109.20 from any other subheading; or No required change in tariff classification to subheading 8108.90 through 8109.20, provided that there is a qualifying value content of not less than 40

percent.

8109.30	No required change in tariff classification to subheading 8109.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8109.90-8110.10	<p>A change to subheading 8109.90 through 8110.10 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8109.90 through 8110.10, provided that there is a qualifying value content of not less than 40 percent.</p>
8110.20	No required change in tariff classification to subheading 8110.20, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8110.90-8112.12	<p>A change to subheading 8110.90 through 8112.12 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8110.90 through 8112.12, provided that there is a qualifying value content of not less than 40 percent.</p>
8112.13	No required change in tariff classification to subheading 8112.13, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8112.19-8112.21	<p>A change to subheading 8112.19 through 8112.21 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8112.19 through 8112.21, provided that there is a qualifying value content of not less than 40 percent.</p>
8112.22	No required change in tariff classification to subheading 8112.22, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8112.29	<p>A change to subheading 8112.29 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8112.29, provided that there is a qualifying value content of not less than 40 percent.</p>
8112.30	No required change in tariff classification to

	subheading 8112.30, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8112.40-8112.51	<p>A change to subheading 8112.40 through 8112.51 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8112.40 through 8112.51, provided that there is a qualifying value content of not less than 40 percent.</p>
8112.52	No required change in tariff classification to subheading 8112.52, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8112.59-8113.00	<p>A change to subheading 8112.59 through 8113.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8112.59 through 8113.00, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 82	Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal
8201.10-8215.99	<p>A change to subheading 8201.10 through 8215.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8201.10 through 8215.99, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 83	Miscellaneous Articles of Base Metal
8301.10-8311.90	<p>A change to subheading 8301.10 through 8311.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8301.10 through 8311.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Section XVI	Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles (chapter 84-85)
Chapter 84	Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

8401.10-8473.29	<p>A change to subheading 8401.10 through 8473.29 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8401.10 through 8473.29, provided that there is a qualifying value content of not less than 40 percent.</p>
8473.30	<p>A change to subheading 8473.30 from any other heading, except from heading 85.42; or</p> <p>No required change in tariff classification to subheading 8473.30, provided that there is a qualifying value content of not less than 40 percent.</p>
8473.40-8485.90	<p>A change to subheading 8473.40 through 8485.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8473.40 through 8485.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 85	Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles
8501.10-8523.30	<p>A change to subheading 8501.10 through 8523.30 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8501.10 through 8523.30, provided that there is a qualifying value content of not less than 40 percent.</p>
8523.90	<p>A change to subheading 8523.90 from any other heading, except from heading 85.42; or</p> <p>No required change in tariff classification to subheading 8523.90, provided that there is a qualifying value content of not less than 40 percent.</p>
8524.10-8541.90	<p>A change to subheading 8524.10 through 8541.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 8524.10 through 8541.90, provided that there is a qualifying value content of not less than 40 percent.</p>
8542.10	A change to subheading 8542.10 from any other

	heading; or
	No required change in tariff classification to subheading 8542.10, provided that there is a qualifying value content of not less than 40 percent.
8542.21-8543.40	A change to subheading 8542.21 through 8543.40 from any other subheading; or
	No required change in tariff classification to subheading 8542.21 through 8543.40, provided that there is a qualifying value content of not less than 40 percent.
8543.81-8543.89	A change to subheading 8543.81 through 8543.89 from any other subheading, except from heading 85.42; or
	No required change in tariff classification to subheading 8543.81 through 8543.89, provided that there is a qualifying value content of not less than 40 percent.
8543.90-8547.90	A change to subheading 8543.90 through 8547.90 from any other subheading; or
	No required change in tariff classification to subheading 8543.90 through 8547.90, provided that there is a qualifying value content of not less than 40 percent.
8548.10	No required change in tariff classification to subheading 8548.10, provided that the waste and scrap are wholly obtained or produced entirely in a Party as defined in Article 24.
8548.90	A change to subheading 8548.90 from any other subheading; or
	No required change in tariff classification to subheading 8548.90, provided that there is a qualifying value content of not less than 40 percent.
Section XVII	Vehicles, Aircraft, Vessels and Associated Transport Equipment (chapter 86-89)
Chapter 86	Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of All Kinds
8601.10-8609.00	A change to subheading 8601.10 through 8609.00 from any other subheading; or

	No required change in tariff classification to subheading 8601.10 through 8609.00, provided that there is a qualifying value content of not less than 40 percent.
Chapter 87	Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof
8701.10-8716.90	A change to subheading 8701.10 through 8716.90 from any other subheading; or No required change in tariff classification to subheading 8701.10 through 8716.90, provided that there is a qualifying value content of not less than 40 percent.
Chapter 88	Aircraft, Spacecraft, and Parts Thereof
8801.10-8805.29	A change to subheading 8801.10 through 8805.29 from any other subheading; or No required change in tariff classification to subheading 8801.10 through 8805.29, provided that there is a qualifying value content of not less than 40 percent.
Chapter 89	Ships, Boats and Floating Structures
8901.10-8908.00	A change to subheading 8901.10 through 8908.00 from any other subheading; or No required change in tariff classification to subheading 8901.10 through 8908.00, provided that there is a qualifying value content of not less than 40 percent.
Section XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof (chapter 90-92)
Chapter 90	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof
9001.10-9033.00	A change to subheading 9001.10 through 9033.00 from any other subheading; or No required change in tariff classification to subheading 9001.10 through 9033.00, provided that there is a qualifying value content of not less than 40 percent.

Chapter 91	Clocks and Watches and Parts Thereof
9101.11-9112.90	<p>A change to subheading 9101.11 through 9112.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9101.11 through 9112.90, provided that there is a qualifying value content of not less than 40 percent.</p>
9113.10-9113.20	A change to subheading 9113.10 through 9113.20 from any other heading.
9113.90	A change to subheading 9113.90 from any other chapter.
9114.10-9114.90	<p>A change to subheading 9114.10 through 9114.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9114.10 through 9114.90, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 92	Musical Instruments; Parts and Accessories of Such Articles
9201.10-9209.99	<p>A change to subheading 9201.10 through 9209.99 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9201.10 through 9209.99, provided that there is a qualifying value content of not less than 40 percent.</p>
Section XIX	Arms and Ammunition; Parts and Accessories Thereof (chapter 93)
Chapter 93	Arms and Ammunition; Parts and Accessories Thereof
9301.11-9307.00	<p>A change to subheading 9301.11 through 9307.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9301.11 through 9307.00, provided that there is a qualifying value content of not less than 40 percent.</p>
Section XX	Miscellaneous Manufactured Articles (chapter 94-96)
Chapter 94	Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps

	and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings
9401.10-9401.80	<p>A change to subheading 9401.10 through 9401.80 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9401.10 through 9401.80, provided that there is a qualifying value content of not less than 40 percent.</p>
9401.90	A change to subheading 9401.90 from any other chapter.
9402.10-9404.10	<p>A change to subheading 9402.10 through 9404.10 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9402.10 through 9404.10, provided that there is a qualifying value content of not less than 40 percent.</p>
9404.21-9404.29	A change to subheading 9404.21 through 9404.29 from any other chapter.
9404.30	<p>A change to subheading 9404.30 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9404.30, provided that there is a qualifying value content of not less than 40 percent.</p>
9404.90	A change to subheading 9404.90 from any other chapter, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
9405.10-9406.00	<p>A change to subheading 9405.10 through 9406.00 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9405.10 through 9406.00, provided that there is a qualifying value content of not less than 40 percent.</p>
Chapter 95	Toys, Games and Sports Requisites; Parts and Accessories Thereof
9501.00-9508.90	<p>A change to subheading 9501.00 through 9508.90 from any other subheading; or</p> <p>No required change in tariff classification to subheading 9501.00 through 9508.90, provided that</p>

there is a qualifying value content of not less than 40 percent.

Chapter 96

Miscellaneous Manufactured Articles

96.01

A change to heading 96.01 from any other chapter.

9602.00-9604.00

A change to subheading 9602.00 through 9604.00 from any other subheading; or

No required change in tariff classification to subheading 9602.00 through 9604.00, provided that there is a qualifying value content of not less than 40 percent.

96.05

A change to heading 96.05 from any other chapter.

9606.10-9618.00

A change to subheading 9606.10 through 9618.00 from any other subheading; or

No required change in tariff classification to subheading 9606.10 through 9618.00, provided that there is a qualifying value content of not less than 40 percent.

Section XXI

Works of Art, Collectors' Pieces and Antiques (chapter 97)

Chapter 97

Works of Art, Collectors' Pieces and Antiques

9701.10-9706.00

A change to subheading 9701.10 through 9706.00 from any other subheading; or

No required change in tariff classification to subheading 9701.10 through 9706.00, provided that there is a qualifying value content of not less than 40 percent.

Annex 3
referred to in Chapter 3

Minimum Data Requirement for Certificate of Origin

1. Exporter's name, address and country
2. Importer's name, address and country
3. Certification number
4. Origin of good(s)
5. Invoice number and date
6. Transport details (if known)
7. HS tariff classification number
8. Marks, numbers, number and kind of packages; Description of good(s)
9. Quantity (Unit)
10. Preference criterion
11. Other instances (e.g. application of de minimis, accumulation)
12. Declaration by the exporter
13. Certification

14. (a) With respect to good(s) of Chapter 4,11,16,17,18,19,20 and 29 of the Harmonized System, materials of non-Parties which are member countries of the ASEAN and names of such non-Parties (if such materials were used in the production of the good(s)); and
- (b) With respect to good(s) of Chapter 50 through 63 of the Harmonized System, materials of the other Party or non-Parties which are member countries of the ASEAN, processes or operations conducted in such Party or non-Parties, and names of such Party or non-Parties (if such materials were used in the production of the good(s))

Annex 4 referred to in Chapter 5
Reservations for Existing Measures

“Obligations under this Agreement” specifies the obligations under Articles 57 and 58 for which a non-conforming measure is maintained.

Reservations of Brunei Darussalam

Sector or Matter	Obligations under this Agreement
1. All Sectors – Registration requirements for establishment of businesses*	National Treatment (Article 57)
2. All Sectors – Registration of partnership*	National Treatment (Article 57)
	Most-Favoured-Nation Treatment (Article 58)
3. Manufacturing – Local equity requirements*	National Treatment (Article 57)
4. Agriculture – Crop and animal production, hunting and related service activities – Local equity requirements*	National Treatment (Article 57)
5. Fishery – Local equity requirements*	National Treatment (Article 57)
6. Forestry – except logging and sawmilling – Local equity requirements*	National Treatment (Article 57)

Reservations of Japan

Sector or Matter	Obligations under this Agreement
1. Agriculture, Forestry and Fisheries (Plant Breeder's Right)	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)
2. Agriculture, Forestry and Fisheries, and Related Services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 5 in Reservations of Japan in Annex 5)	National Treatment (Article 57)
3. Air Transport	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)
4. Banking	National Treatment (Article 57)
5. Drugs and Medicines Manufacturing	National Treatment (Article 57)
6. Freight Forwarding Business	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)
7. Heat Supply	National Treatment (Article 57)
8. Information and Communications	National Treatment (Article 57)
9. Leather and Leather Products Manufacturing	National Treatment (Article 57)

Sector or Matter	Obligations under this Agreement
10. Matters Related to the Nationality of a Ship	National Treatment (Article 57)
11. Mining	National Treatment (Article 57)
12. Oil Industry	National Treatment (Article 57)
13. Railway Transport	National Treatment (Article 57)
14. Registration of Aircraft in the National Register	National Treatment (Article 57)
15. Road Passenger Transport	National Treatment (Article 57)
16. Security Guard Services	National Treatment (Article 57)
17. Water Supply and Waterworks	National Treatment (Article 57)
18. Water Transport	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)

Annex 5 referred to in Chapter 5

Reservations for Future Measures

“Obligations under this Agreement” specifies the obligations under Articles 57 and 58 for which a non-conforming measure is maintained or may be adopted.

Reservations of Brunei Darussalam

Sector or Matter	Obligations under this Agreement
1. All Sectors – By virtue of royal decree or “titah” of His Majesty the Sultan and Yang Di-Pertuan of Negara Brunei Darussalam	National Treatment (Article 57) Note: Any amendment or modification of an existing measure or adoption of a new measure shall not be more restrictive to existing investors of Japan and their investments than the measure applied to such investors or investments immediately before such amendments or modification or adoption.
2. All Sectors – Commercialisation of projects, privatisation or divestment of assets owned by the Government	National Treatment (Article 57)
3. All Sectors - Licensing requirements	National Treatment (Article 57) Note: This reservation shall not include local equity requirements as provided for in Annex 4.
4. All Sectors – Transfer or disposal of equity interests or assets of a state enterprise, a government entity, or a government-linked company	National Treatment (Article 57)
5. All Sectors – Provision of subsidies or grants provided by Brunei Darussalam or the continued receipt of such subsidies or grants	National Treatment (Article 57)
6. All Sectors – Activities relating to food security and those utilising local resources	National Treatment (Article 57)
7. All Sectors – Land transactions	National Treatment (Article 57)

Sector or Matter	Obligations under this Agreement
8. All Services Sectors –on condition that measures maintained or adopted do not constitute a violation of obligations under Chapter 6	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)
9. All Sectors - ASEAN	Most-Favoured-Nation Treatment (Article 58) Note: If Brunei Darussalam enters into an ASEAN agreement on investment after the date of entry into force of this Agreement, it shall, upon the request of Japan, consider according to investors of Japan and their investments treatment no less favourable than that it accords, in like circumstances, to investors of a non-Party which is a member country of the ASEAN and their investments pursuant to such ASEAN agreement.
10. All Sectors – Trans-Pacific Strategic Economic Partnership Agreement	Most-Favoured-Nation Treatment (Article 58) Note: Most-Favoured-Nation Treatment may not be accorded to investors of Japan and their investments with respect to preferential treatment granted under the Trans-Pacific Strategic Economic Partnership Agreement, for a period of three years from the date of entry into force of this Agreement. Both Parties shall, upon the request of either Party, review this reservation before the expiry of the above mentioned three years period.
11. Fishery	National Treatment (Article 57) Note: This reservation shall not include local equity requirements as provided for in Annex 4.
12. Forestry – Logging and sawmilling	National Treatment (Article 57)
13. Mining and Quarrying – Oil and gas upstream activities	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)

Reservations of Japan

Sector or Matter	Obligations under this Agreement
1. Aerospace Industry	National Treatment (Article 57)
2. Arms and Explosives Industry	National Treatment (Article 57)
3. Broadcasting Industry	National Treatment (Article 57)
4. Energy	National Treatment (Article 57)
5. Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)
6. Land Transaction	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)
7. Maintenance, Designation or Elimination (including privatisation) of a Public Monopoly	National Treatment (Article 57)
8. Maintenance, Establishment or Disposal (including privatisation) of a State Enterprise	National Treatment (Article 57)
9. Public Law Enforcement and Correctional Services and Social Services	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)
10. Subsidies	National Treatment (Article 57) Most-Favoured-Nation Treatment (Article 58)

Annex 6
referred to in Chapter 6

Financial Services

Section 1
Scope and Definitions

1. This Annex applies to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in paragraph (u) of Article 74.

2. (a) For the purposes of this Annex:

(i) “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:

(A) Insurance and Insurance-Related Services

(AA) direct insurance (including co-insurance):

(aa) life; and

(bb) non-life;

(BB) reinsurance and retrocession;

(CC) insurance intermediation, such as brokerage and agency; and

(DD) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services; and

(B) Banking and Other Financial Services (Excluding Insurance)

(AA) acceptance of deposits and other repayable funds from the public;

- (BB) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (CC) financial leasing;
- (DD) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (EE) guarantees and commitments;
- (FF) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (aa) money market instruments (including cheques, bills, certificates of deposits);
 - (bb) foreign exchange;
 - (cc) derivative products including, but not limited to, futures and options;
 - (dd) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (ee) transferable securities; and
 - (ff) other negotiable instruments and financial assets, including bullion;
- (GG) 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;
- (HH) money broking;
- (II) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust

services;

(JJ) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(KK) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(LL) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (AA) through (KK), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

(ii) “financial service supplier” means any natural person or juridical person of a Party that wishes to supply or supplies a financial service, but does not include a public entity; and

(iii) “public entity” means:

(A) the Government, 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

(B) a private entity, performing functions normally performed by the central bank or monetary authority of a Party, when exercising those functions.

(b) For the purposes of paragraph (p) of Article 74, “services supplied in the exercise of governmental authority” means:

(i) activities conducted by the central bank or monetary authority or by any other public entity of a Party in pursuit of monetary or exchange rate policies;

(ii) activities forming part of a statutory system of social security or public retirement plans; and

- (iii) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government of a Party.
- (c) For the purposes of paragraph (p) of Article 74, if a Party allows any of the activities referred to in subparagraph (b)(ii) or (iii) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, “services” shall include such activities.
- (d) Paragraph (q) of Article 74 shall not apply to services covered by this Annex.

Section 2

Domestic Regulation

1. Notwithstanding any provisions of Chapter 6, a Party shall not be prevented from taking measures for prudential reasons, including measures for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of Chapter 6, they shall not be used as a means of avoiding the Party’s commitments or obligations under Chapter 6.
2. Nothing in Chapter 6 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.

Section 3

Recognition

1. A Party may recognise the prudential measures of any international regulatory body or 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 international regulatory body or 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.

Section 4

Dispute Settlement

Arbitral tribunals established under Article 110 for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

Annex 7 referred to in Chapter 6
Schedules of Specific Commitments in relation to Article 78

Schedule of Brunei Darussalam

Explanatory Notes

1. Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated 10 July 1991) and the CPC unless otherwise indicated by the absence of a CPC number. These alphabetical and numerical divisions are indicated to enhance the clarity in the description of specific commitments, but shall not be construed as being a part of the specific commitments.
2. The scheduling of specific commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001). The Guidelines shall not, however, be construed as being legally binding.
3. The modes of supply 1), 2), 3) and 4) indicated in this Schedule correspond respectively to the supply of services defined in subparagraphs (w)(i), (ii), (iii) and (iv) of Article 74.
4. The entry "Unbound*" means unbound due to lack of technical feasibility.
5. The use of "***" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.

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			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) Unbound for measures concerning foreign equity or interest in companies established or wishing to establish a commercial presence.</p> <p>4) Unbound except for measures concerning the entry and temporary presence of intra-corporate transferees at the level of managers, executives and specialists, as defined below, who are employees of firms that provide services within Brunei Darussalam through a branch, subsidiary, or affiliate established in Brunei Darussalam and who have been in the prior employ of their firms</p>	<p>3) None, except for:</p> <p>(a) registration and/or establishment requirements for all forms of legal entity.</p> <p>(b) Company Directorship - More than 50% of the board of directors of every company shall be nationals or residents of Brunei Darussalam.</p> <p>(c) Sole proprietorship - Foreigners are not eligible to register.</p> <p>(d) Partnership - Applications by foreign individuals are subject to prior clearance through the Registrar of Companies.</p> <p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>outside Brunei Darussalam for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following:</p> <p>(a) Managers – persons within an organisation who primarily direct the organisation, or a department or sub-division of the organisation, supervise and control the work of other supervisory, professional or managerial employees; have the authority to hire and fire or commend hiring, firing or other personnel actions (such as promotion or leave authorisation); and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors¹, unless the employees supervised are professionals², nor does it include employees who primarily perform tasks necessary for the provision of the service.</p>		

¹ “First-line supervisors” do not supervise or control the work of managerial employees and do not have power to hire and fire.

² “Professionals” are persons who undertake work requiring a high level of competence or skill.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>(b) Executives – persons within an organisation who primarily direct the management of the organisation, exercise wide latitude in decision-making and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executive would not directly perform tasks related to the actual provision of the service or services of the organisation.</p> <p>(c) Specialists – persons within an organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professionals.)</p> <p>Entry for these intra-corporate transferees is limited to a three year period that may be extended for up to two additional years for a total term not exceeding five years.</p>		

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
II. SECTOR - SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
b) Auditing services (CPC 862)	1) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.	<p>1) In order to apply to be an authorised auditor, a person must have as minimum qualifications:</p> <p>A. For accounts kept in English:</p> <p>Associate membership of one of the following bodies:</p> <p>(a) The Institute of Chartered Accountants of Australia, Canada, England and Wales, Ireland, New Zealand and Scotland</p> <p>(b) The Association of Certified Accountants</p> <p>(c) The Australian Society of Accountants</p> <p>(d) The New Zealand Society of Accountants</p> <p>B. For accounts kept in language other than English:</p> <p>(a) Associate membership of one of the bodies set out in A above; and</p> <p>(b) Evidence of competency in the language concerned.</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>2) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.</p>	<ul style="list-style-type: none"> - in order to practice as an authorised auditor, he/she must have at least five years auditing experiences. <p>2) In order to apply to be an authorised auditor, a person must have as minimum qualifications.</p> <p>A. For accounts kept in English:</p> <p>Associate membership of one of the following bodies:</p> <ul style="list-style-type: none"> (a) The Institute of Chartered Accountants of Australia, Canada, England and Wales, Ireland, New Zealand and Scotland (b) The Association of Certified Accountants (c) The Australian Society of Accountants (d) The New Zealand Society of Accountants <p>B. For accounts kept in language other than English:</p> <ul style="list-style-type: none"> (a) Associate membership of one of the bodies set out in A above; and (b) Evidence of competency in the language concerned. <ul style="list-style-type: none"> - in order to practice as an authorised auditor, he/she must have at least five years auditing experiences. 	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>3) Audit firm may be set up only as a sole proprietorship or partnership but has to be registered with the Registrar of Business Names.</p> <ul style="list-style-type: none"> - Maximum number of partners in an audit firm is 20. - A local partnership may consist of only individuals, local companies and/or branches of foreign companies. - Principal or only place of residence within Brunei Darussalam is required. <p>4) Unbound</p>	<p>3) Audit firm must prove commitment to recruit and develop more local human resources.</p> <p>4) Unbound</p>	
d) Architectural services (CPC 8671)	<p>1) None, except that plans should be submitted through licensed practising architects and a registered partnership in Brunei Darussalam.</p> <p>2) None</p> <p>3) i) The corporation must be registered as a company or a firm in accordance with Companies Act or Business Names Act respectively.</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>ii) Foreign equity participation shall not exceed 50%.</p> <p>iii) Company or firm must be registered with the Ministry of Development.</p> <p>iv) The Board of Directors of a company must comply with the requirements of the relevant professional legislation related to architects and must be registered with the Ministry of Development.</p> <p>4) i) In addition to those indicated in the horizontal section, the licensed practising architects should have recognised academic and professional qualifications and be registered as “qualified persons” with the Ministry of Development. Qualified persons or licensed architects are registered if they have been resident in Brunei Darussalam for minimum of one year and practising with a local licensed architect.</p> <p>ii) Persons must be registered with the Ministry of Development and comply with the relevant professional legislation related to architects.</p>	<p>4) Unbound</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
e) Engineering services (CPC 8672)	<p>1) None, except that plans should be submitted through licensed practising engineers and a registered partnership in Brunei Darussalam.</p> <p>2) None</p> <p>3) i) The corporation must be registered as a company or a firm in accordance with Companies Act or Business Names Act respectively.</p> <p>ii) Foreign equity participation shall not exceed 50%.</p> <p>iii) Company or firm must be registered with the Ministry of Development.</p> <p>iv) The Board of Directors of a company must comply with the requirements of the relevant professional legislation related to engineers and must be registered with the Ministry of Development.</p> <p>4) i) In addition to those indicated in the horizontal section, the licensed practising engineers should have recognised academic and professional qualifications and be registered as “qualified</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>persons” with the Ministry of Development. Qualified persons or licensed engineers are registered if they have been resident in Brunei Darussalam for minimum of one year and practising with a local licensed engineer.</p> <p>ii) Persons must be registered with the Ministry of Development and comply with the relevant professional legislation related to engineers.</p>		
h) Medical and dental services (CPC 9312)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
B. Computer and Related Services			
<p>a) Consultancy services related to the installation of computer hardware (CPC 841)</p> <p>b) Software implementation services (CPC 842)</p> <p>c) Data processing services (CPC 843)</p> <p>d) Data base services (CPC 844)</p> <p>e) Other (CPC 845+849)</p>	<p>1) None</p> <p>2) None</p> <p>3) Commercial presence is permitted only through a company which is registered in Brunei Darussalam.</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
E. Rental/Leasing Services without Operators			
b) Rental/leasing services relating to aircraft without operators (CPC 83104)	<p>1) Aircraft must be certified.</p> <p>Entry to Brunei Darussalam is subject to approval and limitations on the basis of infrastructure capacity.</p> <p>2) None</p> <p>3) Unbound except:</p> <p>i) Only through a representative office; or</p> <p>ii) Only by appointment of a General Sales Agent, that is owned by a company controlled by Bruneian persons; and</p> <p>Permanent address in Brunei Darussalam is required with respect to i).</p> <p>4) Unbound, except one technical post subject to:</p> <p>i) Local availability test: whether the technical post can be filled by Bruneian persons,</p> <p>ii) Designation of a specified number of Brunei trainees.</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
F. Other Business Services			
a) Advertising planning, creating and placement (CPC 8712)	1) None 2) None 3) Foreign equity participation shall not exceed 30%. 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
b) Marketing research and public opinion polling services (CPC 864)	1) None 2) None 3) Foreign equity participation shall not exceed 30%. 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
2. COMMUNICATION SERVICES			
C. Telecommunication Services			
1. Local service a) Public switched voice telephone services	1) Subject to commercial arrangements with licensed operator(s). 2) Unbound 3) Subject to licence by the appropriate regulatory authority and Companies Act. Local public switched voice telephone services	1) Unbound 2) Unbound 3) None	See Appendix. The period of exclusivity for local public switched voice telephone services will be extended for up to 10 years after privatisation of Jabatan Telekom Brunei (JTB). The government will conduct a review of policy with respect to whether to permit additional suppliers of such services upon the expiry of this period.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>are provided exclusively by Jabatan Telekom Brunei (JTB)³ which is a government department.</p> <p>4) Unbound</p>	4) Unbound	
<p>2. International service</p> <p>a) Public switched voice telephone services</p>	<p>1) Subject to commercial arrangements with licensed operator(s).</p> <p>2) Unbound</p> <p>3) Subject to licence by the appropriate regulatory authority and Companies Act.</p> <p>International public switched voice telephone services are exclusively provided by JTB³ which is a government department and DSTCom which is a private company.</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound</p>	<p>The period of exclusivity for the two operators expires in year 2010. The government will conduct a review of policy with respect to whether to permit additional suppliers of such services upon the expiry of this period.</p>

³ On 1 April 2006, the Telecommunications Successor Company Order, 2001 and Telecommunications Order, 2001 were brought into force. This had the effect of corporatising JTB to become Telekom Brunei Berhad (TelBru) and transferring the role of Telecommunications Authority to AiTi while at the same time bringing AiTi's licensing and enforcement powers into effect.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
3. Mobile services a) Public cellular mobile telephone service	1) Subject to commercial arrangements with licensed operator(s). 2) Unbound 3) Subject to licence by the appropriate regulatory authority and Companies Act. Public cellular mobile telephone service using AMPS and GSM technologies are exclusively provided by DSTCom. 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	Issuance of a licence to provide public cellular mobile telephone services employing other than AMPS and GSM technologies will be considered by the government in year 2010 if public interest and economic conditions justify the issuance of such licence.
c) Circuit-switched data transmission services (CPC 7523**)	1) None except service provider must use Public Telecom Network under government national telecom authority. 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
d) Telex services (CPC 7523**) e) Telegraph services (CPC 7522)	1) None subject to commercial arrangements with licensed operator(s). 2) None 3) Subject to licence by the appropriate regulatory authority and Companies Act. These	1) None 2) None 3) None	The period of exclusivity for these services will be extended for up to ten years after privatisation of JTB. The government will conduct a review of policy with respect to whether to permit additional suppliers of such services upon the expiry of this period.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>services are being provided exclusively by JTB³, which is a government department.</p> <p>4) Unbound</p>	<p>4) Unbound</p>	
f) Facsimile services (CPC 7521**, 7529**)	<p>1) None except service provider must use Public Telecom Network under government national telecom authority.</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
h) Electronic mail (CPC 7523**)	<p>1) None except service provider must use Public Telecom Network under government national telecom authority.</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
i) Voicemail (CPC 7523**)	<p>1) None except:</p> <p>i) service provider must use Public Telecom Network under a government national telecom authority; and</p> <p>ii) subject to commercial arrangements with licensed</p>	<p>1) Unbound</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	<p>operator(s).</p> <p>2) None</p> <p>3) i) Foreign equity participation shall not exceed 30%.</p> <p>ii) Subject to licence by the appropriate regulatory authority and Companies Act.</p> <p>4) Unbound</p>	<p>2) Unbound</p> <p>3) None</p> <p>4) Unbound</p>	
j) On-line information and database retrieval (CPC 7523**)	<p>1) None except service provider must use Public Telecom Network under a government national telecom authority.</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	
k) Electronic data interchange (EDI) (CPC 7523**)	<p>1) None except service provider must use Public Telecom Network under a government national telecom authority.</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
l) Enhanced/value-added facsimile services, including store and forward, store and retrieve (CPC 7523**)	1) None except service provider must use Public Telecom Network under government national telecom authority. 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
3. CONSTRUCTION SERVICES			
Construction and related Engineering Services, including the following, but excluding those related to mining: a) General construction work for buildings (CPC 512) b) General construction work for civil engineering (CPC 513) c) Installation and assembly work (CPC 514, 516) d) Building completion and finishing work (CPC 517) e) Other (CPC 511, 515, 518)	1) Unbound* 2) None 3) i) Foreign equity participation shall not exceed 55%. ii) Foreign nationals should not comprise more than half the total number of employees of the company. iii) The company should be registered with the Ministry of Development. 4) Unbound	1) Unbound* 2) None 3) Unbound 4) Unbound	
7. FINANCIAL SERVICES			
A. All insurance and insurance-related services a) Direct insurance (life) including	1) Unbound 2) None	1) Unbound 2) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
annuity, disability income, accident and health insurance services (CPC 8121)	3) Commercial presence is permitted only through insurance companies that are registered in Brunei Darussalam. 4) Unbound	3) None 4) Unbound	
b) Direct insurance (non-life) including disability income, accident and health insurance and contracts of fidelity bonds, performance body or similar contracts of guarantee. (CPC 8129)	1) Unbound 2) Compulsory insurance of Motor Third Party Liability and Workmen's Compensation can be purchased only from insurance companies established in Brunei Darussalam. 3) Commercial presence is permitted only through insurance companies that are registered in Brunei Darussalam. 4) Unbound	1) None 2) None 3) None 4) Unbound	
c) Reinsurance and retrocession (life and non-life) (CPC 81299**)	1) Unbound 2) Unbound 3) Unbound 4) Unbound	1) None 2) None 3) None 4) Unbound	
d) Insurance and intermediation comprising broking and agency services (CPC 8140)	1) Unbound 2) Insurance intermediation is not allowed to act for unregistered insurers.	1) Unbound 2) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
	3) i) Broking for direct insurance of any risks requires approval from the Ministry of Finance. ii) Broker, underwriting and insurance managers require approval from the Ministry of Finance. 4) Unbound	3) Unbound 4) Unbound	
Services auxiliary to insurance, as follows: (a) Consultancy (excludes insurance agency services to insurance industry) (b) Actuarial risk assessment (c) Risk management (d) Maritime loss adjusting	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
l) Provision and transfer of financial information, financial data processing and related software by providers of other financial services (CPC 8131)	1) Unbound 2) Unbound 3) Ministry of Finance approval is required. 4) Unbound	1) Unbound 2) Unbound 3) Ministry of Finance approval is required. 4) Unbound	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants (including catering)			
Hotel lodging services (CPC 64110)	1) Unbound* 2) Unbound 3) Foreign equity participation shall not exceed 30%. 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
a) Passenger Transportation (CPC 7211)	1) None 2) None 3) Foreign equity participation shall not exceed 40%. 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	The following services at the port are made available to international maritime transport suppliers on reasonable and non discriminatory terms and conditions. 1. Pilotage 2. Towing and the tug assistance 3. Provisioning and watering 4. Garbage collecting 5. Navigation aids 6. Shore-based operational services essential to ship operations including communications, water and electrical supplies

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
			<p>7. Emergency repair facilities</p> <p>8. Anchorage, berth and berthing services</p>
b) Freight Transportation (CPC 7212)	<p>1) None</p> <p>2) None</p> <p>3) a. The supply of international maritime transport, excluding vessels for the carriage and transportation of energy goods: foreign equity participation shall not exceed 40%.</p> <p>b. The supply of international maritime transport of energy goods: Unbound.</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>The following services at the port are made available to international maritime transport suppliers on reasonable and non discriminatory terms and conditions.</p> <p>1. Pilotage</p> <p>2. Towing and the tug assistance</p> <p>3. Provisioning and watering</p> <p>4. Garbage collecting</p> <p>5. Navigation aids</p> <p>6. Shore-based operational services essential to ship operations including communications, water and electrical supplies</p> <p>7. Emergency repair facilities</p> <p>8. Anchorage, berth and berthing services</p>

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
C. Air Transport Services			
c) Rental of aircraft with crew (CPC 734)	<p>1) None except: Aircraft must be certified; and Entry to Brunei Darussalam is subject to approval and limitation on infrastructure capacity.</p> <p>2) None</p> <p>3) Unbound except: i) Only through a representative office; or ii) Only by appointment of a General Sales Agent, that is owned by a company controlled by Bruneian persons; and Permanent address in Brunei Darussalam is required with respect to i).</p> <p>4) Unbound, except one technical post subject to: i) Local availability test: whether the technical post can be filled by Bruneian persons, ii) Designation of a specified number of Brunei trainees.</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) None</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional Commitments
d) Maintenance and repair of aircraft (CPC 8868**)	1) None 2) None 3) Unbound 4) None	1) None 2) None 3) Unbound 4) None	

Appendix

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 service 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

Brunei Darussalam 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 Brunei Darussalam.

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.

Schedule of Japan

Explanatory Notes

1. Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated 10 July 1991) and the 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)(hereinafter referred to in this Annex as "CPC"). These alphabetical and numerical divisions are indicated to enhance the clarity in the description of specific commitments, but shall not be construed as being a part of the specific commitments.
2. The scheduling of specific commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001). The Guidelines shall not, however, be construed as being legally binding.
3. The modes of supply 1), 2), 3) and 4) indicated in this Schedule correspond respectively to the supply of services defined in subparagraphs (w)(i), (ii), (iii) and (iv) of Article 74.
4. The entry "Unbound*" means unbound due to lack of technical feasibility.
5. Measures affecting (a) passenger transport services by air; (b) freight transport services by air; and (c) rental/leasing services of aircraft with crew/operator are not listed in this Schedule, as these are measures affecting traffic rights or measures affecting services directly related to the exercise of traffic rights to which Chapter 6 does not apply. The commitment for freight transport agency services does not include freight forwarding services by air 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
I. HORIZONTAL COMMITMENTS			

ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>4) With respect to the measures pursuant to immigration laws and regulations;</p> <p>unbound except for measures concerning the entry and temporary stay of a national of Brunei Darussalam who falls in one of the following categories:</p> <p>(a) Short-term business visitors</p> <p>A national of Brunei Darussalam who stays in Japan for a period not exceeding 90 days without acquiring remuneration from within Japan and without engaging in making direct sales to the general public or in supplying services himself or herself, for the purposes of participating in business contacts including negotiations for the sale of services or other similar</p>	<p>4) With respect to the measures pursuant to immigration laws and regulations;</p> <p>unbound except for measures concerning the categories of nationals of Brunei Darussalam referred to in the market access column.</p>	
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- 1 Notwithstanding subparagraph (f) (iii) of Article 74, for the purposes of this Schedule, a juridical person is "affiliated" with another juridical person when the latter can significantly affect the decision making of the former on finance and business policy.

	<p>activities including those to prepare for establishing commercial presence in Japan.</p> <p>(b) Intra-corporate transferees</p> <p>A national of Brunei Darussalam who has been employed by a juridical person that supplies services in Japan for a period not less than one year immediately preceding the date of his or her application for the entry and temporary stay in Japan, and who is being transferred, for a period not exceeding three years, to its branch office or its representative office in Japan, or a juridical person constituted or organised in Japan, owned or controlled by or affiliated¹ with the former juridical person, and who engages in one of the following activities during his or her temporary stay in Japan:</p> <p>(i) activities to direct the branch office or the representative office as its head;</p> <p>(ii) activities to direct the latter juridical person as its</p>		
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	<p>board member or auditor;</p> <p>(iii) activities to direct one or more departments of the latter juridical person;</p> <p>(iv) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences, recognised under the status of residence of “Engineer” provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951); and</p> <p>(v) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of “Specialist in Humanities/International Services” provided for in the Immigration Control</p>		
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	<p>and Refugee Recognition Act.</p> <p>Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraphs (b)(iv) and (v) mean activities in which the national may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by the national, by completing college education (i.e. bachelor's degree) or higher education, or by having been engaged in the activities for at least 10 years.</p> <p>(c) Nationals of Brunei Darussalam who engage in professional services</p> <p>A national of Brunei Darussalam who is a legal, accounting or taxation service supplier qualified under Japanese law and who engages, for a period not exceeding three years, in one of the following activities during his or her temporary stay in Japan:</p> <p>(i) legal services supplied by a lawyer qualified as</p>		
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	<p>"Bengoshi" under Japanese law;</p> <p>(ii) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer on condition that the service supplier is qualified as "Gaikoku-Ho-Jimu Bengoshi" under Japanese law;</p> <p>(iii) legal services supplied by a patent attorney qualified as "Benrishi" under Japanese law;</p> <p>(iv) legal services supplied by a maritime procedure agent qualified as "Kaijidairishi" under Japanese law;</p> <p>(v) accounting, auditing and bookkeeping services supplied by an accountant qualified as "Koninkaikeishi" under Japanese law; and</p> <p>(vi) taxation services supplied by a tax accountant qualified as "Zeirishi" under Japanese law.</p> <p>(d) Nationals of Brunei Darussalam who engage in</p>		
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	<p>supplying services, which require technology or knowledge at an advanced level, on the basis of a personal contract with a public or private organisations in Japan</p> <p>A national of Brunei Darussalam who engages, for a period not exceeding three years, in one of the following activities of supplying services, during his or her temporary stay in Japan on the basis of a personal contract with a public or private organisation in Japan:</p> <p>(i) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences under the status of residence of "Engineer", whose scope is provided for in the Immigration Control and Refugee Recognition Act; and</p> <p>(ii) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics,</p>		
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	<p>business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan under the status of residence of "Specialist in Humanities/International Services", whose scope is provided for in the Immigration Control and Refugee Recognition Act.</p> <p>Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraphs (d)(i) and (ii) mean activities in which the national may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by the national, by completing college education (i.e. bachelor's degree) or higher education, or by having been engaged in the activities for at least 10 years.</p> <p>A period of stay, granted to a national of Brunei Darussalam who falls in one of the aforementioned categories, may be extended.</p>		
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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. BUSINESS SERVICES			
A. Professional Services			
a) Legal services supplied by a lawyer qualified as "Bengoshi" under Japanese law (CPC 861)	<p>1) None except that: services must be supplied by a natural person or by a Legal Profession Corporation²; and commercial presence is required.</p> <p>2) None except that: services must be supplied by a natural person or by a Legal Profession Corporation; and commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by a Legal Profession Corporation.</p> <p>4) None except that commercial presence is required.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	

- 2 A Legal Profession Corporation under Japanese law is composed of one or more partners who are lawyers qualified as "Bengoshi" under Japanese law and have the rights and obligations to execute activities of the Legal Profession Corporation.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>a) Legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer (CPC 861**)</p> <p>(a) Legal advisory services on law do not include:</p> <p>(i) legal representational services for juridical procedures in courts and other government agencies as well as preparation of legal documents for such procedures;</p> <p>(ii) expression of legal opinions concerning laws other than laws of the jurisdiction where the service supplier is qualified as a lawyer (hereinafter referred to in this sector as "the jurisdiction");</p> <p>(iii) legal representational services for the entrustment of the preparation of notarial deeds; and</p>	<p>1) None except that: services must be supplied by a natural person; and commercial presence is required.</p> <p>2) None</p> <p>3) None except that services must be supplied by a natural person.</p> <p>4) None except that commercial presence is required.</p>	<p>1) None except that a service supplier is required to stay in Japan not less than 180 days in a year.</p> <p>2) None</p> <p>3) None</p> <p>4) None except that a service supplier is required to stay in Japan not less than 180 days in a year.</p>	<p>3) (a) Practice of international law is permitted, provided that the international law is or was in force in the jurisdiction.</p> <p>Practice of third country law is permitted, according to written advice on each issue from competent persons (e.g. lawyers qualified in the third country and engaging in legal business concerning the law of that country).</p> <p>Practice of Japanese law is not permitted.</p> <p>(b) Association with Bengoshi is permitted.</p> <p>Employment of Bengoshi is permitted.</p> <p>(c) Use of firm name is unrestricted, provided that it is followed with reference to "Gaikoku-Ho-Jimu-Bengoshi Jimusho".</p> <p>(d) Representation in international arbitration</p>

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>(iv) those activities concerning a legal case whose primary objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration thereof with government agencies in Japan.</p> <p>(b) A service supplier shall be required to co-operate with Bengoshi or to ask for his or her advice in a legal case concerning family relations or inheritance, in which a Japanese national is involved as a party, or in a legal case whose objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration</p>			is permitted.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
thereof with government agencies in Japan, as long as the above objective is not the primary one.			
<p style="text-align: center;">Note to the Specific Commitment in the Sector of Legal Advisory Services on Law of Jurisdiction</p> <p style="text-align: center;">Where the Service Supplier is a Qualified Lawyer</p> <p>The service supplier must be recognised as “Gaikoku-Ho-Jimu-Bengoshi” by the Minister of Justice and register with the Japan Federation of Bar Associations.</p> <p>The conditions for granting recognition by the Minister of Justice are as follows:</p> <ul style="list-style-type: none"> (a) The service supplier is qualified as a lawyer in the jurisdiction. (b) The service supplier has been engaged as a lawyer for at least three years in the jurisdiction. (c) The service supplier is not subject to such conditions of disqualification in the jurisdiction which, if applied to Bengoshi, would disqualify the Bengoshi. (d) The service supplier possesses the intention to undertake the profession in good faith. (e) The service supplier possesses plans, residence and financial basis to perform his or her functions properly and steadily. (f) The service supplier possesses capability to compensate for damages caused to the client, if any. 			

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
a) Legal services supplied by a judicial scrivener qualified as "Shiho-Shoshi" under Japanese law (CPC 861**)	1) None except that: services must be supplied by a natural person or by a Judicial Scrivener Corporation ³ ; and commercial presence is required. 2) None except that: services must be supplied by a natural person or by a Judicial Scrivener Corporation; and commercial presence is required. 3) None except that services must be supplied by a natural person or by a Judicial Scrivener Corporation. 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
a) Legal services supplied by an administrative scrivener qualified as "Gyousei-Shoshi" under Japanese law (CPC 861**)	1) None except that: services must be supplied by a natural person or by an Administrative Scrivener Corporation ⁴ ; and	1) None	

3 A Judicial Scrivener Corporation under Japanese law is composed of two or more partners who are judicial scriveners qualified as "Shiho-Shoshi" under Japanese law and have the rights and obligations to execute activities of the Judicial Scrivener Corporation.

4 An Administrative Scrivener Corporation under Japanese law is composed of two or more partners who are administrative scriveners qualified as "Gyousei-Shoshi" under Japanese law and have the rights and obligations to execute activities of the Administrative Scrivener Corporation.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>commercial presence is required.</p> <p>2) None except that: services must be supplied by a natural person or by an Administrative Scrivener Corporation; and commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by an Administrative Scrivener Corporation.</p> <p>4) None except that commercial presence is required.</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
a) Legal services supplied by a certified social insurance and labour consultant qualified as “Shakai-Hoken-Romushi” under Japanese law (CPC 861**)	<p>1) None except that: services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation⁵; and commercial presence is required.</p> <p>2) None except that: services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation; and</p>	<p>1) None</p> <p>2) None</p>	

- 5 A Certified Social Insurance and Labour Consultant Corporation under Japanese law is composed of two or more partners who are certified social insurance and labour consultants qualified as “Shakai-Hoken-Romushi” under Japanese law and have the rights and obligations to execute activities of the Certified Social Insurance and Labour Consultant Corporation.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation.</p> <p>4) None except that commercial presence is required</p>	<p>3) None</p> <p>4) None</p>	
a) Legal services supplied by a patent attorney qualified as "Benrishi" under Japanese law (CPC 86119, 8612, 8613, 8619)	<p>1) None except that: services must be supplied by a natural person or by a Patent Business Corporation⁶; and commercial presence is required for a Patent Business Corporation.</p> <p>2) None except that: services must be supplied by a natural person or by a Patent Business Corporation; and commercial presence is required for a Patent Business Corporation.</p>	<p>1) None</p> <p>2) None</p>	

6 A Patent Business Corporation under Japanese law is composed of two or more partners who are patent attorneys qualified as "Benrishi" under Japanese law and who have the rights and obligations to execute activities of the Patent Business Corporation.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	3) None except that services must be supplied by a natural person or by a Patent Business Corporation. 4) None	3) None 4) None	
a) Legal services supplied by a maritime procedure agent qualified as "Kaijidairishi" under Japanese law (CPC 861**)	1) None except that services must be supplied by a natural person. 2) None except that services must be supplied by a natural person. 3) None except that services must be supplied by a natural person. 4) None	1) None 2) None 3) None 4) None	
a) Legal services supplied by a land and house surveyor qualified as "Tochi-Kaoku-Chosashi" under Japanese law (CPC 861**)	1) None except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation ⁷ ; and commercial presence is required. 2) None except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation; and	1) None 2) None	

7 A Land and House Surveyor Corporation under Japanese law is composed of two or more partners who are land and house surveyors qualified as "Tochi-Kaoku-Chosashi" under Japanese law and have the rights and obligations to execute activities of the Land and House Surveyor Corporation.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by a Land and House Surveyor Corporation.</p> <p>4) None except that commercial presence is required.</p>	<p>3) None</p> <p>4) None</p>	
b) Accounting, auditing and bookkeeping services (CPC 862)	<p>1) None except that: provision of the services which must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation⁸ under Japanese law is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation.</p> <p>2) None except that: provision of the services which must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation; and</p>	<p>1) None</p> <p>2) None</p>	

8 An Audit Corporation under Japanese law is composed of five or more partners who are accountants qualified as "Koninkaikeishi" under Japanese law and have the rights and obligations to execute activities of the Audit Corporation.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>commercial presence is required for an Audit Corporation.</p> <p>3) None except that provision of the services which must be supplied by an accountant qualified as “Koninkaikeishi” or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation.</p> <p>4) None</p>	<p>3) None</p> <p>4) None</p>	
c) Taxation services (CPC 863)	<p>1) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law (Law No. 237 of 1951):</p> <p>services must be supplied by a natural person or by a Certified Tax Accountant Corporation⁹; and commercial presence is required.</p> <p>2) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law:</p> <p>services must be supplied by a natural person or by a Certified</p>	<p>1) None</p> <p>2) None</p>	

9 A Certified Tax Accountant Corporation under Japanese law is composed of two or more partners who are tax accountants qualified as “Zeirishi” under Japanese law and have the rights and obligations to execute activities of the Certified Tax Accountant Corporation.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Tax Accountant Corporation; and commercial presence is required.</p> <p>3) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, services must be supplied by a natural person or by a Certified Tax Accountant Corporation.</p> <p>4) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, commercial presence is required.</p>	<p>3) None</p> <p>4) None</p>	
<p>d), e)</p> <p>Architectural services which must be supplied by a service supplier qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi"</p> <p>(CPC 86712, 86713, 86714¹⁰)</p> <p>(CPC 86722, 86723, 86724¹⁰, 86725¹⁰, 86727¹⁰)</p>	<p>1) None except that commercial presence is required.</p> <p>2) None except that commercial presence is required.</p> <p>3) None</p> <p>4) None except that commercial presence is required.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	

10 Limited to services necessary for building construction excluding post-construction services.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
d), e), g) Architectural services which may be supplied by a service supplier not qualified as "Kenchikushi" under Japanese law, or by a service supplier not using "Kenchikushi" (CPC 8671) (CPC 8672 ¹¹) (CPC 86742 ¹¹)	1) None ¹² 2) None ¹² 3) None 4) None ¹²	1) None 2) None 3) None 4) None	
e), f) Engineering services and integrated engineering services (CPC 8672 ¹³ , 8673 ¹³)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e), g) F e), F m) Civil engineering consulting services (CPC 86721 ¹⁴ , 86724 ¹⁴ , 86727 ¹⁴ , 86729 ¹⁴) (CPC 86741, 86742 ¹⁴) (CPC 86761 ¹⁴) (CPC 86751 ¹⁴ , 86752 ¹⁴)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

11 Limited to services necessary for building construction.

12 In the case where the services are supplied by a service supplier who is qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi", commercial presence is required.

13 Excluding architectural services and civil engineering consulting services.

14 Limited to services necessary for civil engineering excluding engineering design services for buildings.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
g) Urban planning and landscape architectural services (CPC 8674 ¹³)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
h) Medical and dental services (CPC 9312)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	
i) Veterinary services (CPC 932)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
j) Services supplied by midwives, nurses and para-medical personnel (CPC 93191 ^{**})	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
j) Services supplied by physiotherapists qualified as "Rigaku-ryohoushi", or by dietitians qualified as "Eiyoushi", under Japanese law (CPC 93191**)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) None	
B. Computer and Related Services (excluding computer reservation system services for air transport) (CPC 841, 842, 843, 844, 845, 849)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Research and Development Services			
a) Research and development services on natural sciences (CPC 851)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Research and development services on social sciences and humanities (CPC 852)			
c) Interdisciplinary research and development services (CPC 853)			

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
D. Real Estate Services			
a) Real estate services involving own or leased property (for property in Japan) (CPC 821**)	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
a) Real estate services involving own or leased property (for property outside Japan) (CPC 821**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Real estate services on a fee or contract basis (for property in Japan) (CPC 822**)	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
b) Real estate services on a fee or contract basis (for property outside Japan) (CPC 822**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
E. Rental and Leasing Services without Operators			
a) Rental and leasing services, without operators, relating to ships ¹⁵ (CPC 83103)	1) None 2) None 3) None 4) None	1) None 2) None 3) None except that prior notification is required for services in accordance with the Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949). 4) None	
b) Rental and leasing services, without operators, relating to aircraft ¹⁶ (CPC 83104)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	

- 15 In the case that services are supplied through the use of ship flying the flag of Japan, there is a nationality requirement. In this sector, “nationality requirement” means that the ship must be owned by:
- (a) a Japanese national; or
 - (b) a juridical person established under Japanese law, with all representatives (“daihyosha”) and not less than two-thirds of executives administering the affairs of the juridical person (“gyomu-wo-shikkousuru yakuin”) having Japanese nationality.
- 16 In the case that services are supplied through the use of aircraft registered as a Japanese aircraft, the aircraft must be owned by:
- (a) a Japanese national; or
 - (b) a juridical person established under Japanese law, with all representatives (“daihyosha”) and not less than two-thirds of executives (“yakuin”) having Japanese nationality and with not less than two-thirds of voting share held by Japanese persons.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
c) Rental and leasing services, without operators, relating to transport equipment other than vessels and aircrafts (CPC 83101, 83102, 83105)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d), e) Rental and leasing services, without operators, relating to machineries and equipment other than transport equipment, and personal and household goods (CPC 83106-83109) (CPC 832)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
F. Other Business Services			
a) Advertising services (CPC 871)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Services related to management consulting (CPC 86601, 86609)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Technical testing and analysis services for manufactured goods, excluding services covered by the Measurement Law (Law No. 51 of 1992) (CPC 8676**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Technical testing and analysis services covered by the Measurement Law as follows: (CPC 86763**) (a) periodic inspection of specified measuring instruments; (b) verification of specified measuring	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
instruments; (c) measurement certification business, including specified measurement certification business; (d) inspection of specified measuring instruments used for the measurement certification; (e) accreditation for a person engaged in specified measurement certification business; and (f) calibration of the measuring instruments and other services			
f) Services incidental to agriculture, hunting and forestry (CPC 881)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
h) Services incidental to mining (CPC 883, 5115)	1) Unbound* 2) None 3) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law (Law No. 289 of 1950). 4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.	1) Unbound* 2) None 3) None except that: services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law; and prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.	
i) Services incidental to manufacturing (CPC 884**, 885) (a) related to aircraft industry, explosives manufacturing industry, leather and leather products	1) Unbound* 2) None 3) None except that the number of licences conferred to service suppliers may be limited.	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
manufacturing industry, arms industry, space industry and biological preparation manufacturing industry	4) Unbound	4) Unbound	
(b) other	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
j) Services incidental to energy distribution (CPC 887) (a) transmission services on a fee or contract basis of electricity	1) Unbound 2) None 3) None except that the number of licences conferred to service suppliers may be limited. 4) Unbound	1) Unbound 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) Unbound	
(b) transmission services on a fee or contract basis of steam and hot water	1) None 2) None 3) None	1) None 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) None	4) None	
k) Placement services of personnel within Japan except in the following occupations (limited to services to establish employment relationship between a job applicant and an employer seeking personnel on the basis of job applications and offers): (a) Port transport services; (b) Construction work; and (c) Work which is stipulated in a Ministry of Health, Labour and Welfare Ordinance as having a possibility of hindering worker's protection (such work is not stipulated now) (CPC 87201, 87202)	1) None except that commercial presence is required. 2) Unbound* 3) None 4) None except that commercial presence is required.	1) None 2) Unbound* 3) None 4) None	
k) Supply services of personnel within Japan ¹⁷ except in the following	1) None except that commercial presence is required.	1) None	

17 The dispatched worker may not be supplied from outside Japan through intra-corporate transfer.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>categories of business (limited to services to dispatch workers employed by the service supplier to work under the direction of another person while employment relationship with the service supplier is maintained):</p> <p>(a) Port transport services;</p> <p>(b) Construction work;</p> <p>(c) Guarding; and</p> <p>(d) Other work stipulated in Cabinet Order after consulting the Labour Policy Council (such as medical-related work) (CPC 87203, 87209)</p>	<p>2) Unbound*</p> <p>3) None</p> <p>4) None except that commercial presence is required.</p>	<p>2) Unbound*</p> <p>3) None</p> <p>4) None</p>	
<p>l) Investigation services (CPC 87301)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>l) Security guard services (CPC 873, except 87301)</p>	<p>1) None except that commercial presence is required.</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	3) None 4) Unbound	3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) Unbound	
m) Related scientific and technical consulting services (excluding services related to petroleum, petroleum products, gas, mineral and surveying) (CPC 86751**, 86752**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
m) Related scientific and technical consulting services related to petroleum, petroleum products, gas and mineral ¹⁸ (CPC 86751**, 86752**)	1) Unbound 2) None 3) None 4) None	1) Unbound 2) None 3) None 4) None	
m) Surveying services for the land in Japan (CPC 86753**, 86754**)	1) None except that commercial presence is required except for the surveying conducted without the use of Basic Survey ¹⁹ data or	1) None	

18 Excluding services requiring mining rights or mining lease rights in accordance with the Mining Law.

19 "Basic Survey" means a primary or fundamental survey, conducted by the Geographical Survey Institute of the Ministry of Land, Infrastructure and Transport, for all surveys.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>Public Survey²⁰ data, and the surveying which is for small areas or does not require high accuracy.</p> <p>2) None except that commercial presence is required except for the surveying conducted without the use of Basic Survey data or Public Survey data, and the surveying which is for small areas or does not require high accuracy.</p> <p>3) None</p> <p>4) None except that commercial presence is required except for the surveying conducted without the use of Basic Survey data or Public Survey data, and the surveying which is for small areas or does not require high accuracy.</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
m) Surveying services for the land outside Japan (CPC 86753**, 86754**)	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

20 "Public Survey" means a survey, other than Basic Survey, which:

- (a) does not include (i) surveying for small areas and (ii) surveying where high accuracy is not required; and
- (b) is conducted with the expenses borne or subsidised, in part or in full, by the Government or other public entities of Japan.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) None	4) None	
n) Maintenance and repair of equipment (excluding vessels, aircraft and other transport equipment) (CPC 633, 8861-8866)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
o) Building-cleaning services (CPC 87401, 87402, 87403, 87409)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
p) Photographic services (CPC 875)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
q) Packaging services (CPC 876)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
r) Printing and publishing services (CPC 88442)	1) None 2) None 3) None	1) None 2) None 3) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) None	4) None	
s) Convention services (CPC 87909**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Credit reporting services (CPC 87901)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Collection agency services: (CPC 87902**) (a) which do not constitute the practice of law in respect of legal cases	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(b) which constitute the practice of law in respect of legal cases ²¹	1) None except that: services must be supplied by a lawyer qualified as "Bengoshi" under Japanese law, by a Legal Profession Corporation or by a juridical person established	1) None	

21 Excluding taking over and recovery of credits except for those stipulated in the Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998).

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>under the Special Measures Law Concerning Credit Management and Collection Business; and</p> <p>commercial presence is required.</p> <p>2) None</p> <p>3) None except that services must be supplied by a lawyer qualified as “Bengoshi” under Japanese law, by a Legal Profession Corporation or by a juridical person established under the Special Measures Law Concerning Credit Management and Collection Business.</p> <p>4) None except that commercial presence is required.</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
t) Telephone answering services (CPC 87903)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
t) Duplicating services (CPC 87904)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	

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) None	1) None 2) None 3) None 4) None	
t) Mailing list compilation and mailing services (CPC 87906)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Specialty design services (CPC 87907)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Trade fair and exhibition organisation services (CPC 87909**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Services incidental to energy manufacturing related to heat supply industry and oil industry	1) None 2) None 3) None	1) None 2) None 3) None except that prior notification is required in accordance with the Foreign	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) None	Exchange and Foreign Trade Law. 4) None	
2. COMMUNICATION SERVICES			
A/B. Postal/Courier Services²²			
Correspondence-delivery services supplied by Special Correspondence Delivery Business Special Correspondence Delivery Business is the business which provides correspondence-delivery services of one or a combination of the following mail items as stipulated in the Law Concerning Correspondence Delivery Provided by Private-Sector Operators (Law No. 99 of 2002): (a) mail items that have dimensions totaling more than 90 cm or weight over 4 kg;	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

22 Suppliers of postal/courier services are subject to permission/registration requirements for related modes of transport services. Japan's commitments in postal/courier services other than correspondence-delivery services including printed matter, parcels, goods or other items, are indicated in the sector of Transport Services. (Refer to 11. TRANSPORT SERVICES.)

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(b) mail items that are to be delivered within three hours of being mailed; and (c) mail items that bear a delivery charge that exceeds the amount specified by an ordinance of the Ministry of Internal Affairs and Communications and is not less than 1,000 yen.			
C. Telecommunications Services			
Basic telecommunications services: a) Voice telephone services; (CPC 7521) b) Packet-switched data transmission services; (CPC 7523**) c) Circuit-switched data transmission services; (CPC 7523**) d) Telex services; (CPC 7523**)	1) None 2) None 3) None except that foreign capital participation, direct and/or indirect, in Nippon Telegraph and Telephone Corporation (NTT) ²³ must be less than one-third. 4) None	1) None 2) None 3) None except that board members and auditors in NTT and the Regional Companies are required to have Japanese nationality. 4) None	Japan undertakes the ADDITIONAL COMMITMENTS described below.

23 NTT must own all the shares issued by the Regional Companies.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
f) Facsimile services; (CPC 7521**, 7529**) g) Private leased circuit services; and (CPC 7522**, 7523**) o) Other			
<p style="text-align: center;">JAPAN ADDITIONAL COMMITMENTS</p> <p>Scope</p> <p>The following are definitions and principles on the regulatory framework for the basic telecommunications services.</p> <p>Definitions</p> <p>In this ADDITIONAL COMMITMENTS:</p> <p>(a) “telecommunications” means the transmission and reception of signals by any electromagnetic means;</p> <p>(b) “public telecommunications transport service” means any telecommunications transport service required, explicitly or in effect, by Japan to be offered to the public generally. Such services may include, <i>inter alia</i>, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer’s information;</p> <p>(c) “public telecommunications transport network” means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;</p> <p>(d) “essential facilities” means facilities of a public telecommunications transport network or service that:</p> <p style="padding-left: 40px;">(i) are exclusively or predominantly provided by a single or limited number of suppliers; and</p> <p style="padding-left: 40px;">(ii) cannot feasibly be economically or technically substituted in order to provide a service;</p> <p>(e) “major supplier” means a supplier that 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:</p>			

- (i) control over essential facilities; or
 - (ii) use of its position in the market;
- (f) “facilities-based suppliers” means telecommunications carriers who establish telecommunications circuit facilities; and
- (g) “services-based suppliers” means telecommunications carriers other than the facilities-based suppliers.
1. Competitive Safeguards
- 1.1 Prevention of Anti-competitive Practices in Telecommunications
- Appropriate measures shall be maintained for the purposes 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 in subparagraph 1.1 shall include in particular:
- (a) engaging in anti-competitive cross-subsidisation or pricing services in a manner that gives rise to unfair competition;
 - (b) discriminating specific persons unfairly in providing telecommunications services;
 - (c) using information obtained from competitors with anti-competitive results; and
 - (d) not making available to other service 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 Interconnection to be Ensured
- Interconnection shall be ensured between a facilities-based supplier and any other facilities-based supplier or a services-based supplier to the extent provided for in the laws and regulations of Japan.
- 2.2 Interconnection with Major Suppliers
- Interconnection with a major supplier shall 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, for like services of non-affiliated service suppliers or of 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^(Note) so that the service supplier need not pay for network components or facilities that it does not require for the services to be provided; and

(Note) "Sufficiently unbundled" network components or facilities include unbundled local loop (including line sharing).

- (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 Co-Location, etc.

It shall be ensured that a major supplier is required to allow other service suppliers who interconnect with the major supplier:

- (a) to locate their equipment which is essential for interconnection within the major supplier's buildings; or
- (b) to install their cables and lines which are essential for interconnection within the major supplier's buildings, conduits, cable tunnels or telephone poles,

where physically feasible and where no practical or viable alternatives exist, in order to interconnect smoothly with the essential facilities of the major supplier.

2.4 Interconnection Pursuant to an Approved Reference Interconnection Offer

It shall be ensured that major suppliers are required to provide a reference interconnection offer for approval by the relevant regulatory authorities. The reference interconnection offer shall be consistent with the principles of competitive safeguards specified in paragraph 1 and shall contain written statements of the charges and conditions on which a major supplier will interconnect with other service suppliers. At a minimum, the reference interconnection offer shall be required to contain the following:

- (a) a list and description of the interconnection-related services offered, the terms and conditions for such services, the operational and technical requirements, and the procedures or processes that will be used to order and provide such services;
- (b) a list of cost-oriented rates that a major supplier offers for all its interconnection-related services. Where feasible, the major supplier shall be required to use an established methodology based on incremental forward-looking economic cost;
- (c) standard periods between the dates of request and commencement which are stipulated in a clear manner and are reasonable; and
- (d) a statement regarding the duration of the proposed interconnection agreement, if it is fixed.

2.5 Subparagraphs 2.2, 2.3 and 2.4 are applied only to a major supplier which has control over essential facilities.

2.6 Public Availability of the Procedures for Interconnection Negotiations

It shall be ensured that the procedures applicable for interconnection to a major supplier are made publicly available.

2.7 Transparency of Interconnection Arrangements

It shall be ensured that a major supplier makes publicly available either its interconnection agreements or reference interconnection offer.

2.8. Interconnection Dispute Settlement

A service supplier requesting interconnection with a major supplier shall 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 in Japan, which may be a regulator as referred to in paragraph 5, 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

Japan has the right to define the kind of universal service obligations it wishes to maintain. Such obligations shall not be regarded as anti-competitive per se, provided that 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 Japan.

4. Public Availability of Licensing Criteria

- (a) Where a licence is required, the following shall be made publicly available:
 - (i) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
 - (ii) the terms and conditions of individual licences.
- (b) The reasons for the denial of a licence shall be made known to the applicant upon request.

5. Independent Regulators

Regulators shall be separate from, and not accountable to, any supplier of 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, shall be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands shall be made publicly available except for detailed identification of frequencies allocated for specific government uses.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
e) Telegraph services (CPC 7522)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
Value-added services: h) Electronic mail services; (CPC 7523**) i) Voice mail services; (CPC 7523**) j) On-line information and data base retrieval services; (CPC 7523**) k) Electronic data interchange (EDI) services; (CPC 7523**) l) Enhanced/value added facsimile services including store and forward, store and retrieve; (CPC 7523**) m) Code and protocol conversion services;	1) None 2) None 3) None except that foreign capital participation, direct and/or indirect, in Nippon Telegraph and Telephone Corporation (NTT) ²³ must be less than one-third. 4) None	1) None 2) None 3) None except that board members and auditors in NTT and the Regional Companies are required to have Japanese nationality. 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
n) On-line information and/or data processing services (including transaction processing); and (CPC 843**)			
o) Other			
D. Audiovisual Services			
a) Motion picture and video tape production and distribution services (CPC 9611)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Motion picture projection services (CPC 9612)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
c) Radio and television services (CPC 9613)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
d) Radio and television transmission services (CPC 7524)	1) Unbound 2) None 3) Unbound	1) Unbound 2) None 3) Unbound	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) Unbound	4) Unbound	
e) Sound recording services	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (CPC 512) B. General Construction Work for Civil Engineering (CPC 513) C. Installation and Assembly Work (CPC 514, 516) D. Building Completion and Finishing Work (CPC 517) E. Other (CPC 511, 515, 518) (a) These services excluding those related to mining	1) Unbound* 2) None 3) None 4) None except that commercial	1) Unbound* 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	presence is required.		
(b) These services related to mining	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.</p> <p>4) None except that: services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law; and commercial presence is required.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that: services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law; and prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.</p> <p>4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) None	notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
(c) These services related to alcoholic beverages	1) None 2) None 3) None except that the number of licences conferred to service suppliers may be limited. 4) None except that the number of licences conferred to service suppliers may be limited.	1) None 2) None 3) None 4) None	
(d) These services supplied at Public Wholesale Market	1) Unbound* 2) Unbound* 3) None except that: the number of licences conferred to service suppliers may be limited; and services must be supplied by a juridical person established under Japanese law, at Central Public Wholesale Market, in accordance with the Public Wholesale Market Law (Law No. 35 of 1971).	1) Unbound* 2) Unbound* 3) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>4) None except that:</p> <p>the number of licences conferred to service suppliers may be limited; and</p> <p>services must be supplied by a juridical person established under Japanese law, at Central Public Wholesale Market, in accordance with the Public Wholesale Market Law.</p>	4) None	
<p>E. Other</p> <p>(a) Retail sales of motor fuel (CPC 613)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.</p> <p>4) None</p>	
(b) Wholesale trade and retailing services of steam and hot water	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.</p> <p>4) None</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
5. EDUCATIONAL SERVICES			
A. Primary Education Services Pre-school education services supplied by nursery schools (CPC 92110**) Child day-care services (CPC 93321)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) None	
Primary education services ^{25,26} , supplied as formal education (CPC 92110**, 9219)	1) Unbound 2) Unbound 3) None except that Formal Education Institutions must be established by school juridical persons. ²⁷ 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	

25 These educational services supplied as formal education in Japan are supplied by Formal Education Institutions. "Formal Education Institutions" means elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, junior colleges, colleges of technology, schools for the blind, schools for the deaf, schools for the handicapped and kindergartens.

26 Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of credits, degrees and other certificates in Formal Education Institutions, specialised training colleges (Senshu-Gakko) and miscellaneous schools (Kakushu-Gakko) under Japanese law.

27 "School juridical person" means a non-profit juridical person established for the purposes of supplying educational services under Japanese law.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B. Secondary Education Services ^{25,26} , supplied as formal education (CPC 9221, 9222, 9223)	1) Unbound 2) Unbound 3) None except that Formal Education Institutions must be established by school juridical persons. 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
C. Higher Education Services ^{25,26} (CPC 9231, 9239)	1) None 2) None 3) None except that Formal Education Institutions must be established by school juridical persons. 4) None	1) None 2) None 3) None 4) None	
D. Adult Education Services ^{26,28} (CPC 924)	1) None 2) None	1) None 2) None	
E. Other Education Services ^{26,28} (CPC 929)	3) None 4) None	3) None 4) None	

28 Formal Education Institutions supply formal education, but at the same time they may supply educational services other than formal education, while specialised training colleges and miscellaneous schools supply educational services other than formal education. Formal Education Institutions must be established by school juridical persons. Specialised training colleges and miscellaneous schools may be required to be established by school juridical persons.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
6. ENVIRONMENTAL SERVICES			
A. Sewage Services (CPC 9401)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
B. Refuse Disposal Services (CPC 9402)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
C. Sanitation and Similar Services (CPC 9403)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
D. Other			
Cleaning services of exhaust gases (CPC 9404) Noise abatement services (CPC 9405) Nature and landscape protection services (CPC 9406)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Other environmental protection services (CPC 9409)			
7. FINANCIAL SERVICES			
<p>For the purposes of this Schedule, the Understanding on Commitments in Financial Services (hereinafter referred to in this Annex as the "Understanding") which is included in Japan's Schedule of Specific Commitments of the GATS (WTO Document GATS/SC/46/Suppl.3) is incorporated into and forms part of this Schedule.</p> <p>Japan undertakes its specific commitments with respect to Financial Services in accordance with Chapter 6, Annex 6 and the Understanding.</p> <p>For prudential reasons within the context of paragraph 1 of Section 2 of Annex 6, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with regulatory framework aimed at achieving such prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant Japanese law, and banks are not allowed to deal in those securities unless allowed in accordance with the said law.</p> <p>With respect to specific commitments in the sectors of Financial Services, services supplied in Brunei Darussalam to service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (w)(ii) of Article 74.</p>			
A. Insurance and Insurance-Related Services	Specific commitments in the market-access column with respect to the supply of a service under subparagraphs (w)(i) and (ii) of Article 74 are unbound except for obligations under paragraphs B3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 75 through 77 and Annex 6, subject to conditions and qualifications set out below.		

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>1) None except that: commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:</p> <p>(a) goods being transported within Japan; and</p> <p>(b) ships of Japanese registration which are not used for international maritime transport; and</p> <p>commercial presence is required for insurance intermediation services in Japan.</p> <p>2) None except that: commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:</p> <p>(a) goods being transported within Japan; and</p> <p>(b) ships of Japanese registration which are not used for international maritime transport; and</p>	<p>1) None</p> <p>2) None</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>commercial presence is required for insurance intermediation services in Japan.</p> <p>3) None²⁹</p> <p>4) Unbound</p>	<p>3) None</p> <p>4) Unbound</p>	
<p>B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)</p>	<p>Specific commitments in the market-access column with respect to the supply of a service under subparagraphs (w)(i) and (ii) of Article 74 are unbound except for obligations under paragraphs B3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 75 through 77 and Annex 6, subject to conditions and qualifications set out below.</p> <p>1) None except that commercial presence is required for discretionary investment management services.</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that the deposit insurance system does not cover deposits taken by branches of foreign banks.</p> <p>4) Unbound</p>	

²⁹ Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital Services (CPC 9311)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) None	
B. Other Human Health Services			
Medical services delivered in the ambulance (CPC 93192)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) None	
Residential health facilities services other than hospital services (CPC 93193)	1) Unbound* 2) Unbound 3) Unbound 4) Unbound	1) Unbound* 2) Unbound 3) Unbound 4) None	
Blood collection services stipulated in the Law to Secure the Stable Supply and Related Matters Regarding Safe Blood Products(Law No. 160 of 1956) (CPC 93199)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
C. Social Services (excluding child day-care services) (CPC 933, except 93321)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants			
Hotels and restaurants services (excluding catering services) (CPC 641-643, except 6423)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
Catering services (CPC 6423)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
B. Travel Agencies and Tour Operators Services (CPC 7471)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
C. Tourist Guides Services (CPC 7472)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services (including theatre, live bands and circus services) (CPC 9619)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
B. News Agency Services (CPC 962)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Libraries, Archives, Museum and Other Cultural Services			
Libraries and archives services (CPC 96311, 96312)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Museum services including preservation services of historical sites and buildings (CPC 9632)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Other cultural services (CPC 9633)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
D. Sporting and Other Recreational Services			
Sporting services (CPC 9641) Recreation parks and beach services (CPC 96491)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
Other recreational services n.e.c. (CPC 96499)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
a), b) International maritime transport services (including services of passenger transportation and freight transportation) (CPC 7211, 7212)	1) (a) Liner shipping: None ³⁰ (b) Bulk, tramp, and other international shipping, including passenger transportation: None ³⁰ 2) None 3) (a) Establishment of a registered company for the purposes of operating a fleet flying the flag of Japan: None except that there is a nationality requirement ³¹ for a ship to fly the flag of Japan. (b) Other forms of commercial presence for the supply of international maritime	1) (a) Liner shipping: None ³⁰ (b) Bulk, tramp, and other international shipping, including passenger transportation: None ³⁰ 2) None 3) (a) Establishment of a registered company for the purposes of operating a fleet flying the flag of Japan: None except that there is a nationality requirement ³¹ for a ship to fly the flag of Japan. (b) Other forms of commercial presence for the supply of international maritime	The following services will be made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: (a) Pilotage services; (b) Pushing and towing services; (c) Provisioning, fueling and watering services; (d) Garbage collecting and refuse disposal services; (e) Port captain's services;

30 Restriction or prohibition of a) entry into ports located in Japan and b) loading or unloading of cargoes in ports located in Japan for a designated period may be imposed as a countermeasure on operators of vessels who belong to the country in which interests of Japanese operators continue to be substantially damaged, in spite of prior notification of taking such measure, under unfavourable treatment imposed on them by that country or by local authorities or similar entities of that country.

31 In this sector, "nationality requirement" means that the ship must be owned by:
 (a) a Japanese national; or
 (b) a juridical person established under Japanese law, with all representatives ("daihyosha") and not less than two-thirds of executives administering the affairs of the juridical person ("gyomu-wo-shikkousuru yakuin") having Japanese nationality.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>transport services (as defined in paragraph 1 of Note below): None</p> <p>4) (a) Ships' crews: None except that foreign nationals employed by Japanese juridical persons, except for the seafarers referred to in the relevant official notification, may not work on the vessels flying the Japanese flag.</p> <p>(b) Key personnel employed in relation to a commercial presence as defined under 3)(b): None</p>	<p>transport services (as defined in paragraph 1 of Note below): None</p> <p>4) (a) Ships' crews: None except that foreign nationals employed by Japanese juridical persons, except for the seafarers referred to in the relevant official notification, may not work on the vessels flying the Japanese flag.</p> <p>(b) Key personnel employed in relation to a commercial presence as defined under 3)(b): None</p>	<p>(f) Navigation aids services;</p> <p>(g) Shore based operational services essential to ship operations, including communications, water and electrical supplies;</p> <p>(h) Emergency repair services; and</p> <p>(i) Anchorage, berths and berthing services.</p>
c) Rental of vessels with crew (excluding vessels flying the Japanese flag) (CPC 7213)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
A. Maritime Auxiliary Transport Services			
d) Maintenance and repair of vessels (CPC 8868**)	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that establishing or extending docks or berths which can be used to manufacture or repair the vessels beyond a fixed</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p>	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	scale are subject to an economic needs test. 4) None	4) None	
e) Pushing and towing services (CPC 7214)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
f) Salvaging and refloating services, watering services, fueling services, garbage collecting services (CPC 7454**, 7459**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Maritime cargo handling services (as defined in paragraph 2 of Note below)	1) Unbound* 2) None 3) None except that the number of licences conferred to service suppliers may be limited in ports designated by the Government ³² . 4) None except that the number of licences conferred to service suppliers may be limited in ports designated by the Government ³² .	1) Unbound* 2) None 3) None 4) None	

32 Public utility concession or licensing procedures may apply in case of occupation of the public domain.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Container station and depot services (as defined in paragraph 3 of Note below)	1) Unbound* 2) None 3) None except that the number of licences conferred to service suppliers may be limited in ports designated by the Government ³² . 4) None except that the number of licences conferred to service suppliers may be limited in ports designated by the Government ³² .	1) Unbound* 2) None 3) None 4) None	
Maritime agency services (as defined in paragraph 4 of Note below)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Maritime freight forwarding services (as defined in paragraph 5 of Note below)	1) None except that: commercial presence is required; and an operation permit or governmental registration will be granted on reciprocal basis. 2) None 3) None except that an operation permit or governmental registration will be granted on reciprocal basis.	1) None except that an operation permit or governmental registration will be granted on reciprocal basis. 2) None 3) None except that an operation permit or governmental registration will be granted on reciprocal basis.	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) None except: commercial presence is required; and an operational permit or governmental registration will be granted on reciprocal basis.	4) None except that an operation permit or governmental registration will be granted on reciprocal basis.	

Note to the Specific Commitments in the Sectors
of Maritime Transport Services and Maritime Auxiliary Transport Services

Notwithstanding the fact that road, rail, inland waterways and related auxiliary services are not fully covered in this Schedule of Specific Commitments, a multimodal transport operator^(note 1) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purposes of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions^(note 2) for the purposes of carrying out multimodal transport operations.

(Note 1) "Multimodal transport operator" means a person on whose behalf the bill of lading, multimodal transport document or any other document evidencing a contract of multimodal carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

(Note 2) "Reasonable and non-discriminatory terms and conditions" means, for the purposes of multimodal transport operations, terms and conditions where the multimodal transport operator is able to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

Definitions

1. "Other forms of commercial presence for the supply of international maritime transport services" means commercial presence where international maritime transport service suppliers of Brunei Darussalam are able to undertake in Japan all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the specific commitments undertaken under subparagraph (w)(i) of Article 74.)

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any domestic transport and

related services, including inward transport services by any mode, particularly inland waterways, road and rail, but excluding air, necessary for the supply of the integrated service;

- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Annex on Telecommunications to the GATS);
- (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally with any locally established shipping agency; and
- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

2. "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. Maritime cargo handling services include the organisation and supervision of:

- (a) the loading/discharging of cargo to/from a ship;
- (b) the lashing/unlashing of cargo; and
- (c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.

3. "Container station and depot services" means activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

4. "Maritime agency services" means activities consisting of representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- (a) 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; and
- (b) acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

5. "Maritime freight forwarding services" means activities consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information. Maritime freight forwarding services include those provided by a person on whose behalf the bill of lading or any other document evidencing a contract of carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B. Internal Waterways Transport			
d) Maintenance and repair of vessels (CPC 8868**)	1) Unbound* 2) None 3) None except that establishing or extending docks or berths which can be used to manufacture or repair the vessels beyond a fixed scale are subject to an economic needs test. 4) None	1) Unbound* 2) None 3) None 4) None	
e) Pushing and towing services (CPC 7224)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
f) Salvaging and refloating services, watering services, fueling services and garbage collecting services (CPC 7454**, 7459**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Air Transport Services			
d) Aircraft repair and maintenance services defined in subparagraph (a) of Article 74	1) Unbound* 2) None 3) None except that the number of licences conferred to service	1) Unbound* 2) None 3) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	suppliers may be limited. 4) None	4) None	
e) Selling and marketing of air transport services defined in subparagraph (v) of Article 74	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Computer reservation system services defined in subparagraph (c) of Article 74	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
D. Space Transport (CPC 733)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
E. Rail Transport Services			
a) Passenger transportation (CPC 7111)	1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) None	4) None	
b) Freight transportation (CPC 7112)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
c) Pushing and towing services (CPC 7113)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
d) Maintenance and repair services of rail transport equipment (CPC 8868**)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
d) Rental of rail transport equipment with operator	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
e) Supporting services for rail transport services (CPC 743)	1) None 2) None 3) None 4) None	1) None 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
F. Road Transport Services			
a) Passenger transportation (CPC 71211, 71212, 71213, 71214, 71221)	1) Unbound* 2) None 3) None except that limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis. 4) None except that: limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis; and commercial presence is required.	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
b) Freight transportation services (CPC 7123)	1) Unbound* 2) None 3) None except that limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis. 4) None except that: limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis; and commercial presence is required.	1) Unbound* 2) None 3) None 4) None	
c) Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Maintenance and repair services of road transport equipment (CPC 6112, 8867)	1) Unbound* 2) None 3) None 4) None except that commercial presence is required.	1) Unbound* 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
e) Supporting services for road transport services (CPC 744)	1) None 2) None 3) None except that the number of licences conferred to service suppliers may be limited for motorway businesses. 4) None except that the number of licences conferred to service suppliers may be limited for motorway businesses.	1) None 2) None 3) None 4) None	
G. Pipeline Transport			
a) Transportation of fuels (CPC 7131) (a) transportation services of natural gas on a fee or contract basis	1) Unbound 2) None 3) None except that the number of licences conferred to service suppliers may be limited. 4) Unbound	1) Unbound 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) Unbound	
(b) transportation services of petroleum on a fee or contract basis	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
b) Transport services of goods other than fuels (CPC 7139)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
H. Services Auxiliary to All Modes of Transport			
a) Cargo-handling services (excluding services relating to maritime transport services) (CPC 741)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
b) Storage and warehouse services (excluding services relating to petroleum and petroleum products) (CPC 742)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
b) Storage and warehouse services relating to petroleum and petroleum products (CPC 742)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
c) Freight transport agency services (excluding services relating to maritime freight forwarding services) (CPC 748)	1) None except that commercial presence is required. 2) None 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
d) Customs clearance agent services related to Japanese Customs	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE (CPC 95, 97, 98, 99)			
Washing, cleaning and dyeing services (excluding laundry collection services) (CPC 9701, except 97011)	1) Unbound* 2) None 3) None 4) Unbound*	1) Unbound* 2) None 3) None 4) Unbound*	
Laundry collection services (CPC 97011)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Hairdressing and other beauty services (CPC 97021, 97022)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	

Annex 8 referred to in Chapter 6

Lists of Most-Favoured-Nation Treatment Exemptions in relation to Article 79

List of Brunei Darussalam

Sector or sub-sector	Description of measure indicating its inconsistency with Article 79	Intended duration	Conditions creating the need for the exemption
Legal Services	Most-favoured-nation treatment shall not be accorded with respect to all measures pertaining to certificate to practice in Brunei and recognition of qualification for such certificate.	Indefinite. Brunei Darussalam will keep the possibility of removing this exemption under review.	This exemption is necessary as the establishment of foreign law firms in Brunei Darussalam is based on case-by-case approval.
Radio and Television Radio and television is defined to include: <ul style="list-style-type: none"> - Free-to-air broadcasting - Cable and Pay television - Direct broadcasting by satellite - Teletext - All broadcasting services listed in the Services Sectoral Classification List, MTN.GNS/W/120. 	The Radio Television of Brunei (RTB) accords preferential broadcast and transmission rights to selected countries with which it has signed bilateral agreements.	Brunei Darussalam will keep the possibility of removing this exemption under review.	To promote social, economic and cultural relations.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 79	Intended duration	Conditions creating the need for the exemption
Financial Services	Treatment with respect to the granting of approval to establish offshore banks and merchant banks, to expand existing operations and to conduct new activities in the financial services sector may be accorded to service suppliers of another country in a differentiated manner or on the basis of reciprocity and at the discretion of the relevant authority of Brunei Darussalam.	Indefinite	To accord differentiated treatment to another country which accords favourable treatment to Brunei Darussalam financial institutions.
Reinsurance and retrocession	Exception granted to ASEAN Reinsurance Corporation, a private-sector venture with equal shareholdings from six ASEAN countries, to be established with paid-up capital of B\$6 million instead of the minimum B\$10 million stipulated in the Insurance Order. Other than this, ASEAN Reinsurance Corporation is subject to the same rules and regulations applied to all reinsurers in Brunei Darussalam.	Indefinite	To promote greater cooperation amongst ASEAN in the reinsurance sector.
Banking and other financial services	Under a currency interchangeability agreement between Brunei Darussalam and Singapore, the currency issuing authority of Brunei Darussalam would: <ul style="list-style-type: none"> - accept from banks, notes and coins of the issuing authority of Singapore, at par and without charge, to exchange such notes and coins into the currency of Brunei Darussalam; and - arrange repatriation of Brunei currency from Singapore at its own expense; and repatriate the Singapore currency to Singapore at the expense of the currency issuing authority of Singapore and to receive at par the equivalent in Brunei dollars. 	Indefinite, until Brunei Darussalam or Singapore terminates the agreement.	The currency interchangeability agreement was entered into force in 1967 arising from special historical and economic ties between Brunei Darussalam and Singapore.

Sector or sub-sector	Description of measure indicating its inconsistency with Article 79	Intended duration	Conditions creating the need for the exemption
Services sector not scheduled in the Trans-Pacific Strategic Economic Partnership Agreement	Most-favoured-nation treatment may not be accorded with respect to all measures affecting trade in services in all modes of supply	Three years from the date of entry into force of this Agreement. Both Parties shall, upon the request of either Party, review this exemption on a sectoral basis before the expiry of the abovementioned duration.	

List of Japan

Sector or sub-sector	Description of measure indicating its inconsistency with Article 79	Intended duration	Conditions creating the need for the exemption ¹
Maritime freight forwarding services	An operation permit or governmental registration for maritime freight forwarding services (including services related to multimodal transport services ²) is granted only to those firms of the countries in which Japanese firms are eligible for such permit or qualified for such registration.	Termination of this measure shall be considered depending upon the outcome of future negotiations for trade liberalisation.	Need to ensure that Japanese persons have satisfactory access to the supply of maritime freight forwarding services (including services related to multimodal transport services) in Brunei Darussalam.
International shipping services (including passenger transportation and freight transportation services)	Restriction or prohibition of a) entry in Japanese ports and b) loading or unloading of cargoes in Japanese ports for a designated period may be imposed as a countermeasure on operators of vessels who belong to the country in which interests of Japanese operators continue to be substantially damaged, in spite of prior notification of taking such measure, under unfavourable treatment imposed on them by that country or by local authorities or similar entities of that country.	Termination of this measure shall be considered depending upon the outcome of future negotiations for trade liberalisation.	Need to ensure favourable treatment for Japanese vessels operators in Brunei Darussalam.

1 Description in this column shall be construed as information provided for reference purposes that does not form a part of commitments.

2 “Multimodal transport services” means freight transport services combining international maritime transport and road/railroad transport, provided on ‘door to door’ basis by a multimodal transport operator (as defined in Note to the Specific Commitments in the Sectors of Maritime Transport Services and Maritime Auxiliary Transport Services in the Schedule of Specific Commitments of Japan in Annex 7).

Sector or sub-sector	Description of measure indicating its inconsistency with Article 79	Intended duration	Conditions creating the need for the exemption ¹
Energy Services	With respect to the supply of services in the Electricity Utility Industry, Gas Utility Industry and Nuclear Energy Industry, excluding services supplied under subparagraph (w)(iii) of Article 74, preferential treatment may be accorded to the service suppliers of a non-Party.	Indefinite	Need to secure an efficient and stable supply of energy.
Fisheries related services	<p>With respect to the supply of services in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan, including the following fisheries related services, preferential treatment may be accorded to the service suppliers of a non-Party:</p> <ul style="list-style-type: none"> (a) investigation of aquatic resources without taking such resources; (b) luring of aquatic resources; (c) preservation and processing of fish catches; (d) transportation of fish catches and fish products; and (e) provision of supplies to other vessels used for fisheries. 	Indefinite	Need to ensure conservation and management of fishery resources.

Implementing Agreement
Between
The Government of Brunei Darussalam and
The Government of Japan
Pursuant to Article 10 of the Agreement
between Brunei Darussalam and Japan for an Economic Partnership

Preamble

The Government of Brunei Darussalam and the Government of Japan,

In accordance with Article 10 of the Agreement between Brunei Darussalam and Japan for an Economic Partnership (hereinafter referred to in this Agreement as “the Basic Agreement”),

HAVE AGREED as follows:

Chapter 1
General Provisions

Article 1
Definitions

For the purposes of this Agreement:

- (a) “Countries” means Brunei Darussalam and Japan and “Country” means either Brunei Darussalam or Japan; and
- (b) “Parties” means the Government of Brunei Darussalam and the Government of Japan and “Party” means either the Government of Brunei Darussalam or the Government of Japan.

Chapter 2 Customs Procedures

Article 2 Mutual Assistance

1. Both Parties shall assist each other through their customs authorities to ensure proper application of customs laws, and to prevent, investigate and repress any violation or attempted violation of customs laws.
2. Both Parties shall cooperate through their customs authorities, when necessary and appropriate, in the area of research, development, and testing of new customs procedures and new enforcement aids and techniques, training activities of customs officers, and exchange of personnel between them.

Article 3 Information and Communications Technology

The customs authorities of the Parties (hereinafter referred to in this Chapter as “the customs authorities”) shall, for the purpose of improving their customs procedures, endeavour to promote the use of information and communications technology in their customs procedures, including through seminars and courses and the sharing of the best practices.

Article 4 Risk Management

1. In order to facilitate customs clearance of goods traded between the Countries, the customs authorities shall continue to use risk management.
2. The Parties shall endeavour to promote, through seminars and courses, the use of risk management and the improvement of risk management techniques in the Countries and third countries or customs territories.
3. The customs authorities shall exchange information, including best practices, on risk management techniques and other enforcement techniques.

Article 5 Enforcement against Illicit Trafficking

1. The customs authorities shall cooperate and exchange information in their enforcement against the trafficking of illicit drugs and other prohibited goods at their customs checkpoints.

2. The Parties shall endeavour to promote regional cooperation under the Customs Co-operation Council in fighting trafficking of illicit drugs and other prohibited goods at their customs checkpoints.

Article 6

Intellectual Property Rights

The customs authorities shall cooperate and exchange information in their enforcement against the importation and exportation of goods suspected of infringing intellectual property rights at the border of their respective Countries.

Article 7

Exchange of Information

1. Each Party shall maintain the confidentiality of any information communicated to it in confidence by the other Party pursuant to this Chapter, unless the other Party consents to the disclosure of such information.
2. Each Party may limit the information it communicates to the other Party when the other Party is unable to give the assurance requested by the former Party with respect to the maintenance of confidentiality or the limitations of purposes for which the information will be used.
3. If a Party that requests information would be unable to comply with a similar request in case such a request were made by the other Party, it shall draw attention to that fact in its request. Execution of such a request shall be at the discretion of the other Party.
4. Information provided from the customs authority of a Party to the customs authority of the other Party pursuant to this Chapter shall be used only for the discharge of functions of the latter customs authority under its Country's customs laws.
5. Information provided pursuant to this Chapter shall not be used by the Party that receives information in criminal proceedings carried out by a court or a judge.
6. In the event that information communicated by a Party to the other Party pursuant to this Chapter is needed for presentation to a court or a judge in criminal proceedings, that other Party shall submit a request for such information to the former Party through the diplomatic channel or other channels established in accordance with the laws of the Country of the former Party. The former Party will make its best efforts to respond promptly and favourably to meet any reasonable deadlines indicated by the other Party.

7. Notwithstanding any other provision of this Chapter, a Party shall not be required to communicate information to the other Party if such communication is prohibited by the laws and regulations of the Country of the former Party or if the former Party considers such communication incompatible with its important interests.

Article 8

Sub-Committee on Customs Procedures

1. Pursuant to Article 54 of the Basic Agreement, the Sub-Committee on Customs Procedures (hereinafter referred to in this Article as “the Sub-Committee”) shall comprise:

- (a) an official from the Royal Customs and Excise Department of Brunei Darussalam and an official from the Ministry of Finance of Japan, as co-chairs;
- (b) for Brunei Darussalam, officials from the Royal Customs and Excise Department, and other government officials with the necessary expertise relevant to the issues to be discussed who may be included on an ad hoc basis; and
- (c) for Japan, officials from the Ministry of Finance and the Ministry of Foreign Affairs, and other government officials with the necessary expertise relevant to the issues to be discussed who may be included on an ad hoc basis.

2. The Sub-Committee may, by mutual consent of the Parties, invite representatives of relevant entities other than the Parties with the necessary expertise relevant to the issues to be discussed.

Chapter 3

Energy

Article 9

Forms of Cooperation

The forms of cooperation under Article 94 of the Basic Agreement may include:

- (a) exchanging views and information on relevant laws and regulations;
- (b) sharing experiences and best practices;

- (c) encouraging and facilitating visits and exchange of experts;
- (d) promoting capacity building;
- (e) enhancing training opportunities;
- (f) promoting the holding of seminars and workshops; and
- (g) other forms of cooperation to be mutually agreed by the Parties.

Chapter 4 Cooperation

Section 1 Trade and Investment Promotion

Article 10 Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising that joint efforts of the Parties to facilitate exchange and collaboration between respective entities in the private sector will act as a catalyst to further promote trade and investment between the Countries, shall cooperate in promoting trade and investment activities by respective entities in the private sector of the Countries.

Article 11 Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement, the forms of cooperation under this Section may include:

- (a) organising and cooperating on trade and investment promotion activities, such as trade and investment missions, business seminars and trade fairs;
- (b) exchanging and sharing information on trade, investment, business-related laws and regulations and business environment of the Countries;
- (c) enhancing training opportunities;
- (d) exchanging experts and specialists, and accepting trainees, to strengthen trade and investment development and promotion;

- (e) encouraging potential investors of the Countries to use Invest Japan Business Support Centers (IBSCs) and other related facilities operated by Japan External Trade Organization in Japan, and the Ministry of Foreign Affairs and Trade in Brunei Darussalam; and
- (f) other forms of cooperation to be mutually agreed by the Parties.

Section 2

Small and Medium Enterprises

Article 12

Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising the fundamental role of small and medium enterprises (hereinafter referred to in this Section as “SMEs”) in enhancing the dynamism and the competitiveness of the national economies of their respective Countries, shall cooperate in promoting close cooperation among SMEs as well as the relevant agencies of the Countries.

Article 13

Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include:
 - (i) strengthening of management and competitiveness of SMEs; and
 - (ii) human resource development relating to SMEs; and
- (b) the forms of cooperation under this Section may include:
 - (i) exchanging views and information concerning SMEs;
 - (ii) promoting capacity building for SMEs;
 - (iii) enhancing training opportunities;
 - (iv) promoting the holding of seminars and workshops;
 - (v) encouraging and facilitating visits and exchange of experts;

- (vi) promoting investment by SMEs of both Countries; and
- (vii) other forms of cooperation to be mutually agreed by the Parties.

Section 3

Agriculture, Forestry and Fisheries

Article 14

Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising the importance of securing stable food supply and of sustainable development of agriculture, forestry and fisheries, shall cooperate in the field of agriculture, forestry and fisheries for mutual benefits of the Countries.

Article 15

Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include:
 - (i) human resource development relating to agriculture, forestry and fisheries;
 - (ii) development and promotion of technologies relating to agriculture, forestry and fisheries;
 - (iii) sound development of food industry and market policy; and
 - (iv) sanitary and phytosanitary measures; and
- (b) the forms of cooperation under this Section may include:
 - (i) exchanging views and information concerning agriculture, forestry and fisheries;
 - (ii) establishing a dialogue mechanism between the Ministry of Industry and Primary Resources of Brunei Darussalam and the Ministry of Agriculture, Forestry and Fisheries of Japan;
 - (iii) promoting capacity building for agriculture, forestry and fisheries;

- (iv) enhancing training opportunities; and
- (v) other forms of cooperation to be mutually agreed by the Parties.

Section 4 Tourism

Article 16 Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising that tourism will contribute to the enhancement of mutual understanding between the peoples of both Countries and that tourism is an important industry for the economies of their respective Countries, shall cooperate to promote and develop tourism in the Countries.

Article 17 Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include:
 - (i) promotion of tourism between the Countries;
 - (ii) sustainable development of tourism; and
 - (iii) human resource development relating to tourism; and
- (b) the forms of cooperation under this Section may include:
 - (i) promoting the holding of workshops and seminars;
 - (ii) exchanging information on relevant laws, policies and statistics, and sharing experiences, relating to tourism and related sectors;
 - (iii) promoting capacity building for tourism;
 - (iv) enhancing training opportunities; and
 - (v) other forms of cooperation to be mutually agreed by the Parties.

Section 5
Education and Human Resource Development

Article 18
Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising that sustainable economic growth and prosperity largely depend on people's knowledge and skills, and acknowledging that capacity building is essential in all fields of cooperation under Chapter 9 of the Basic Agreement, shall cooperate in the field of education and human resource development.

Article 19
Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include:
 - (i) higher education;
 - (ii) technical and vocational training; and
 - (iii) development of human resources with advanced knowledge and skills; and
- (b) the forms of cooperation under this Section may include:
 - (i) exchanging views and information on policy issues;
 - (ii) encouraging and facilitating visits and exchanges of experts, scholars, teachers and government officials;
 - (iii) encouraging cooperation among educational institutions of the Countries;
 - (iv) enhancing training opportunities; and
 - (v) other forms of cooperation to be mutually agreed by the Parties.

Section 6
Information and Communications Technology

Article 20
Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising the rapid development, led by the private sector, of information and communications technology (hereinafter referred to in this Section as “ICT”) and of business practices concerning ICT-related services in both the domestic and international contexts, shall cooperate in promoting the development of ICT and ICT-related services with a view to obtaining the maximum benefit of the use of ICT for the Countries.

Article 21
Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include:
 - (i) human resource development relating to ICT; and
 - (ii) use of ICT-related services; and
- (b) the forms of cooperation under this Section may include:
 - (i) encouraging joint research and development;
 - (ii) exchanging information on policy issues;
 - (iii) promoting capacity building for ICT;
 - (iv) enhancing training opportunities; and
 - (v) other forms of cooperation to be mutually agreed by the Parties.

Section 7
Science and Technology

Article 22
Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising that science and technology will contribute to the continued expansion of the economies of their respective Countries in the medium and long term, shall develop and promote cooperation for peaceful purpose, in the field of science and technology on the basis of equality and mutual benefit.

Article 23
Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include:
 - (i) science and technology suitable to provide a basis for industrial development; and
 - (ii) development of human resources with advanced knowledge and skills; and
- (b) the forms of cooperation under this Section may include:
 - (i) encouraging exchange of information concerning science and technology between research institutions of the Countries;
 - (ii) encouraging joint research and development;
 - (iii) enhancing training opportunities; and
 - (iv) other forms of cooperation to be mutually agreed by the Parties.

Section 8 Environment

Article 24 Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising the importance of strengthening capacity to protect the environment and promote sustainable development, and the critical role of multilateral environmental agreements, shall cooperate in the field of environment.

Article 25 Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include:
 - (i) conservation and improvement of the environment; and
 - (ii) promotion of sustainable development; and
- (b) the forms of cooperation under this Section may include:
 - (i) exchanging information, including on laws, regulations and policies;
 - (ii) promoting capacity building for environment;
 - (iii) enhancing training opportunities;
 - (iv) encouraging and facilitating visits and exchange of experts; and
 - (v) other forms of cooperation to be mutually agreed by the Parties.

Section 9 Intellectual Property

Article 26 Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising the importance of intellectual property (hereinafter referred to in this Section as “IP”) as a factor of economic competitiveness in the knowledge-based economy, shall develop and promote cooperation between the Parties in the field of IP to improve the business environment in the respective Countries as provided for in Chapter 8 of the Basic Agreement.

Article 27 Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include:
 - (i) patents, trademarks and industrial designs;
 - (ii) copyright and related rights;
 - (iii) IP licensing and management;
 - (iv) IP protection in the digital environment and the growth and development of e-commerce; and
 - (v) IP education and awareness programme; and
- (b) the forms of cooperation under this Section may include:
 - (i) exchanging information and sharing experiences on IP and on relevant IP events, activities and initiatives organised in each Country;
 - (ii) disseminating information and sharing experiences on IP enforcement;
 - (iii) enhancing training opportunities; and
 - (iv) other forms of cooperation to be mutually agreed by the Parties.

Section 10
Land Transportation

Article 28
Basic Principles

Pursuant to Chapter 9 of the Basic Agreement, the Parties, recognising that land transportation will contribute to the continued expansion of the economies of their respective Countries, shall cooperate in the field of land transportation.

Article 29
Areas and Forms of Cooperation

Pursuant to Article 103 of the Basic Agreement:

- (a) the areas of cooperation under this Section may include human resource development in land transportation relating to motor vehicle; and
- (b) the forms of cooperation under this Section may include:
 - (i) exchanging views and information on policy issues relating to land transportation;
 - (ii) enhancing training opportunities;
 - (iii) promoting capacity building for land transportation; and
 - (iv) other forms of cooperation to be mutually agreed by the Parties.

Chapter 5
Final Provisions

Article 30
Implementation

This Agreement shall be implemented by the Parties in accordance with the Basic Agreement and the laws and regulations in force in their respective Countries, and within the available resources of each Party.

Article 31
Headings

The headings of the Chapters, Sections and Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

Article 32
Entry into Force

This Agreement shall enter into force at the same time as the Basic Agreement and shall remain in force as long as the Basic Agreement remains in force. The Parties shall, at the request of a Party, consult with each other as to whether to amend this Agreement.

Article 33
Dispute Settlement

Chapter 10 of the Basic Agreement shall apply *mutatis mutandis* with respect to the settlement of disputes between the Parties concerning the interpretation or application of Chapter 2 and this Chapter.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Tokyo on this 18th day of June in the year 2007 in duplicate in the English language.

For the Government of Brunei
Darussalam:

For the Government of Japan:

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