FREE TRADE AGREEMENT

BETWEEN

THE HASHEMITE KINGDOM OF JORDAN

AND

CANADA

THE HASHEMITE KINGDOM OF JORDAN ("Jordan") and CANADA, hereinafter referred to as "the Parties", resolved to:

STRENGTHEN the special bonds of friendship and cooperation among their peoples;

CONTRIBUTE to the harmonious development and expansion of world and regional trade and to provide a catalyst to broader international cooperation;

BUILD on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* and other multilateral and bilateral instruments of cooperation;

CREA TE an expanded and secure market for the goods produced in their territories, as well as promote new employment opportunities and improved working conditions and living standards in their respective territories;

REDUCE distortions to trade;

ESTABLISH clear, transparent and mutually advantageous rules to govern their trade;

ENSURE a predictable commercial framework for business planning;

ENHANCE the competitiveness of their firms in global markets;

UNDERTAKE each of the preceding in a manner that is consistent with environmental protection and conservation;

ENHANCE AND ENFORCE environmental laws and regulations, and strengthen cooperation on environmental matters;

PROTECT, enhance and enforce basic workers' rights, and strengthen cooperation on labour matters and build on their respective international commitments on labour matters;

PROMOTE sustainable development;

ENCOURAGE enterprises operating within their territory or subject to their jurisdiction, to respect internationally recognized corporate social responsibility standards and principles and pursue best practices; and

PRESERVE their flexibility to safeguard the public welfare;

while

RECOGNIZING that states must maintain the ability to preserve, develop and implement their cultural policies for the purpose of strengthening cultural diversity, given the essential role that cultural goods and services play in the identity and diversity of societies and the lives of individuals;

AFFIRMING their commitment to respect the values and principles of democracy and promotion and protection of human rights and fundamental freedoms as proclaimed in the *Universal Declaration of Human Rights;* and

RECOGNIZING the difference in the level of economic development existing between the Parties and the benefit of promoting economic development;

HAVE AGREED as follows:

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CHAPTERI

Initial Provisions and General Definitions

Section A - InitialProvisions

Article 1-1: Establishmenof the Free TradeArea

The Parties to this Agreement, consistent with Article XXIV of the *General Agreement on Tariffs and Trade 1994*, which is part of the WTO Agreement, hereby establish a free trade area.

Article 1-2: Relation to OtherAgreements

- 1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which the Parties are party.
- 2. In the event of any inconsistency between this Agreement and the agreements referred to in paragraph 1, this Agreement shall prevail to the extent of the inconsistency, except as otherwise provided in this Agreement.

Article 1-3: TradeRemedies

The WTO Agreement exclusively governs the rights and obligations of the Parties in respect of subsidies and the application of anti-dumping and countervailing measures, including the settlement of any disputes in respect thereof.

Article 1-4: Investment

The Parties note the existence of the Agreement between Canada and the Hashemite Kingdom of Jordan for the Promotion and Protection of Investments, done at , on

Article 1-5: Relation to Multilateral Environmental Agreements

- 1. In the event of any inconsistency between this Agreement and a Party's obligation in one of the Multilateral Environmental Agreements (MEAs) listed in Annex 1-5, such obligation shall prevail to the extent of the inconsistency, provided that the measure taken is necessary to comply with that obligation, and is not applied in a manner that would constitute arbitrary or unjustifiable discrimination or a disguised restriction on international trade.
- 2. An inconsistency referred to in paragraph | exists when a Party cannot comply with an obligation in one of the Agreements listed in Annex 1-5 without violating an obligation in this Agreement.

Article 1-6: Extentof Obligations

Each Party is fully responsible for the compliance of all provisions of this Agreement and shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by the sub-national governments and authorities within its territory.

Section B - General Definitions

Article 1-7: Definitions of General Application

For purposes of this Agreement, unless otherwise specified:

- (a) **Agreement on the Environment** means the *Agreement on the Environment between Canada and the Hashemite Kingdom of Jordan;*
- (b) **Agreement on Labour Cooperation** the *Agreement on Labour Cooperation between Canada and the Hashemite Kingdom of Jordan;*

(c) **Commission** means the Joint Commission established under Article 13-1 (Joint Commission);

(d) **competent authority**means:

- (i) with respect to Canada, the Canada Border Services Agency or its successor notified in writing to the other Party,
- (ii) with respect to Jordan, either the Ministry ofIndustry and Trade or Jordan Customs Department or their successors notified in writing to the other Party;
- (e) **ContactPoints** means the Contact Points established under Article 13-2;
- (f) **culturalindustries**means persons engaged in any of the following activities:
 - the publication, distribution, or sale of books, magazines,
 periodicals or newspapers in print or machine readable form but
 not including the sole activity of printing or typesetting any of the
 foregoing,
 - (ii) the production, distribution, sale or exhibition of film or video recordings,
 - (iii) the production, distribution, sale or exhibition of audio or video music recordings,
 - (iv) the publication, distribution or sale of music in print or machine readable form, or

- (v) radio communications in which the transmissions are intended for direct reception by the general public, and all radio, television and cable broadcasting undertakings and all satellite programming and broadcast network services;
- (g) **customs administratiom**eans the authority that is responsible under the law of a Party for the administration and application of customs laws and regulations;
- (h) **customs duty** includes any customs or import duty and a charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation, but does not include any:
 - (i) charge equivalent to an internal tax imposed consistently with
 Article 111.2 of the GATT 1994, in respect of like, directly
 competitive, or substitutable goods of the Party, or in respect of
 goods from which the imported good has been manufactured or
 produced in whole or in part,
 - (ii) antidumping or countervailing duty that is applied pursuant to a Party's domestic law,
 - (iii) fee or other charge in connection with importation commensurate with the cost of services rendered, or
 - (iv) premium offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions, tariff rate quotas or tariff preference levels;
- (i) **Customs Valuation Agreement** means the *Agreement on Implementation* of Article VII of the General Agreement on Tariffs and Trade 1994, including its interpretative notes, which is part of the WTO Agreement;

- G) **customs value** means the value as determined in accordance with the Customs Valuation Agreement;
- (k) days means calendar days, including weekends and holidays;
- (1) **Dispute Settlement Understanding** (DSU) means the *Understanding on*Rules and Procedures Governing the Settlement of Disputes, which is part of the WTO Agreement;
- (m) **enterprise** means any entity constituted or organized under applicable law, whether or not for profit, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, sole proprietorship, joint venture or other association;
- (n) existing means in effect on the date of entry into force of this Agreement;
- (o) GATT 1994 means the General Agreement on Tariffs and Trade 1994, which is part of the WTO Agreement;
- (p) **good** means any merchandise, product, article or material;
- (q) **goods of a Party** means domestic products as these are understood in the *GATT 1994* or such goods as the Parties may agree, and includes originating goods of that Party;
- (r) Harmonized System (HS) means the Harmonized Commodity

 Description and Coding System, established by the International

 Convention on the Harmonized System, done at Brussels, on 14 June 1983, including its General Rules of Interpretation, Section Notes, Chapter Notes and subheading notes;

- (s) **heading** means any four-digit number, or the first four digits of any number, used in the nomenclature of the Harmonized System;
- (t) **indirectmaterial**means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:
 - (i) fuel and energy,
 - (ii) tools, dies and moulds,
 - (iii) spare parts and materials used in the maintenance of equipment and buildings,
 - (iv) lubricants, greases, compounding materials and other materials used in the production or the operation of equipment and buildings,
 - (v) gloves, glasses, footwear, clothing, safety equipment and safety supplies,
 - (vi) equipment, devices, and supplies used for testing or inspecting the goods,
 - (vii) catalysts and solvents, and
 - (viii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (u) **intermediatematerial**means a material that is produced by a producer of a good and used in the production of that good;

- (v) **material**means a good that is used in the production of another good, and includes a part or an ingredient;
- (w) **measure** includes any law, regulation, instruction, procedure, requirement, or practice;
- (x) **national**means a natural person who is a citizen or a permanent resident of a Party;
- (y) net cost means total cost minus sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost;
- (z) **originating** means qualifying under the rules of origin set out in Chapter 4 (Rules of Origin);
- (aa) **person** means a natural person or an enterprise;
- (bb) **person of a Party**means a national or an enterprise of a Party;
- (cc) **producer**means a person who grows, mines, raises, harvests, fishes, traps, hunts, manufactures, processes, assembles or disassembles a good;
- (dd) **production**means growing, mining, raising, harvesting, fishing, trapping, hunting, manufacturing, processing, assembling or disassembling a good;
- (ee) **subheading** means any six-digit number, or the first six digits of any number, used in the nomenclature of the Harmonized System;
- (ff) **tariffclassification** means the classification of a good or material under a chapter, heading or subheading of the Harmonized System;

- (gg) **tariffelimination schedule** means the provisions of Annex 2-3 of this Agreement;
- (hh) WTO Agreement means the Marrakesh Agreement Establishing the World Trade Organization, done on April 15, 1994.

Article 1-8: Country-Specific Definitions

For purposes of this Agreement, unless otherwise specified:

- (a) **citizen** means:
 - (i) with respect to Canada, a natural person who is a citizen of Canada under the laws of Canada,
 - (ii) with respect to Jordan, a natural person who is a citizen of Jordan under the legislation of Jordan;
- (b) **nationalgovernment** means:
 - (i) with respect to Canada, the Government of Canada, and
 - (ii) with respect to Jordan, the Government of the Hashemite Kingdom of Jordan;
- (c) **sub-nationalgovernment** means in respect of Canada, provincial, territorial, or local governments; and in respect of Jordan, local governments and any form of sub-national government established in the future;

(d) **territory**means:

- (i) with respect to Canada, a) its land territory, internal waters, territorial sea, including the air space above these areas; b) the exclusive economic zone of Canada, as determined by its domestic law, consistent with Part V of the *United Nations Convention on the Law of the Sea* of 10 December 1982 (UNCLOS); and c) the continental shelf of Canada, as determined by its domestic law, consistent with Part VI of UNCLOS, and
- (ii) with respect to Jordan, the land territory, air space, internal waters and territorial sea over which Jordan exercises sovereignty.

ANNEX 1-5

Multilateral Environmental Agreements

- (a) the Convention on International Trade in Endangered Species of Wild Fauna and Flora, done at Washington, March 3, 1973, as amended on June 22, 1979;
- (b) the *Montreal Protocol on Substances that Deplete the Ozone Layer*, done at Montreal, September 16, 1987, as amended June 29, 1990, as amended November 25, 1992, as amended September 17, 1997, as amended December 3, 1999;
- (c) the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, done at Basel, March 22, 1989;
- (d) the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, done at Rotterdam, September 10, 1998;
- (e) the *Stockholm Convention on Persistent Organic Pollutants*, done at Stockholm, May 22, 2001.

CHAPTER2

National Treatment and Market Access for Goods

Article 2-1: Scope of Application

This Chapter applies to trade in goods of a Party, except as otherwise provided in this Agreement.

Section | - National Treatment

Article 2-2: National Treatment

- 1. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994 and to this end Article III of the GATT 1994 is incorporated into and made part of this Agreement.
- 2. Paragraph 1 does not apply to the measures set out in Annex 2-2. Each Party shall make available to the other Party any amendments to these measures.

Section | - Tariffs

Article 2-3: TariffElimination

- 1. Except as otherwise provided in this Agreement, neither Party may increase any existing customs duty, or adopt any customs duty, on an originating good.
- 2. Each Party shall eliminate its customs duties on originating goods in accordance with Annex 2-3, except as otherwise provided in this Agreement.

- 3. On the request of a Party, the Parties shall consult to consider accelerating the elimination of customs duties set out in their Schedules to Annex 2-3 or incorporating into a Schedule goods that are not subject to tariff elimination. An agreement between the Parties to accelerate the elimination of a customs duty on a good or to include a good in a Schedule shall supersede any duty rate or staging category determined pursuant to their Schedules for that good when approved by each Party in accordance with its applicable legal procedures.
- 4. For greater certainty, a Party may:
 - (a) consistent with the WTO Agreement, modify its tariffs outside this
 Agreement on goods for which no tariff preference is claimed under this
 Agreement;
 - (b) raise a customs duty to the level established in its Schedule to Annex 2-3 following a unilateral reduction; or
 - (c) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO in a dispute between the Parties under the WTO Agreement.
- 5. For purposes of this Article: **duty-free** means free of customs duties.

Article 2-4: Goods Re-EnteredafterRepairor Alteration

- 1. Neither Party may apply a customs duty to a good, regardless of its origin, that reenters its territory after that good has been exported from its territory to the territory of the other Party for repair or alteration, regardless of whether such repair or alteration could be performed in the territory of the Party from which the good was exported for repair or alteration.
- 2. Neither Party may apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration.

- 3. For the purposes of this Article, repair or alteration includes the repair or alteration of parts or pieces of a good, but does not include an operation or process that either:
 - (a) destroys the essential characteristics of a good or creates a new or commercially different good; or
 - (b) transforms an unfinished good into a finished good.
- 4. Paragraph 1 does not cover goods imported in bond, into foreign trade zones, or in similar status that are exported for repair and are not re-imported in bond, into foreign trade zones, or in similar status.

Section III - Non-TarifMeasures

Article 2-5: Importand ExportRestrictions

- 1. Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of the GATT 1994, and to this end Article XI of the GATT 1994 is incorporated into and made a part of this Agreement.
- 2. In the event that a Party adopts or maintains a prohibition or restriction on the importation from or exportation to a non-Party of a good, that Party may:
 - (a) limit or prohibit the importation from the territory of the other Party of such good of that non-Party; or
 - (b) require as a condition of export of such good of the Party to the territory of the other Party, that the good not be re-exported to the non-Party, directly or indirectly, without being consumed in the territory of the other Party.

- 3. In the event that a Party adopts or maintains a prohibition or restriction on the importation of a good from a non-Party as contemplated by paragraph 2 of Article 2-6, on the request of the other Party, the Parties shall consult with a view to avoiding undue interference with or distortion of pricing, marketing, or distribution arrangements in the other Party.
- 4. Paragraphs I through 3 do not apply to the measures set out in Annex 2-2. Each Party shall make available to the other Party any amendments to the measures set out in its Annex 2-2.
- 5. For purposes of this Article:

consumed means:

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

Article 2-6: Customs Valuation

The WTO Customs Valuation Agreement shall govern the customs valuation rules applied by the Parties to their reciprocal trade. The Parties may not make use in their reciprocal trade of options and reservations permitted under paragraphs 2, 3 and 4 of Annex III of the Customs Valuation Agreement.

Article 2-7: Technical Barriersto Trade

- 1. The rights and obligations of the Parties in respect of technical regulations, standards, and conformity assessment procedures shall be governed by the TBT Agreement.
- 2. Each Party shall ensure that transparency procedures regarding the development of technical regulations and conformity assessment procedures allow interested parties to participate at an early appropriate stage when amendments can still be introduced and comments taken into account, except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise.
- 3. Where a consultation process respecting the development of technical regulations and conformity assessment procedures is open to the public, each Party shall permit persons of the other Party to participate on terms no less favourable than those accorded to its own persons.
- 4. Each Party shall recommend to standardization bodies in its territory that they observe paragraph 2 with respect to their consultation processes for the development of standards and voluntary conformity assessment procedures.
- 5. Each Party shall allow a period of at least 60 days following its notification to the WTO's Central Registry of Notifications of proposed technical regulations and conformity assessment procedures, for the other Party to provide written comments, except where urgent problems of safety, health, environmental protection, or national security arise or threaten to anse.
- 6. Each Party shall, on request of the other Party, provide information regarding the objectives of, and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.
- 7. Further to subparagraph 3(b) of Article 2-9, the Parties may discuss in the Committee on Trade in Goods and Rules of Origin any issue that a Party raises related to the development, adoption or application of standards, technical regulations, or conformity assessment procedures in the territory of the other Party.

- 8. Paragraphs 2 through 8 only apply to the national governments of the Parties. Each Party shall take such reasonable measures as may be available to it to ensure the compliance of sub-national governments with this Article, as appropriate.
- 9. Each Party shall designate a contact point, which shall be responsible for communications related to all matters pertaining to this Article with the relevant authorities in its territory.
- 10. This Article does not apply to purchasing specifications prepared by a governmental body for production or consumption requirements of a governmental body.
- 11. For purposes of this Article:
 - (a) **TBT Agreement** means the *Agreement on Technical Barriers to Trade*, which is part of the WTO Agreement; and
 - (b) "technical regulation", "conformity assessment procedure" and "standard have the meaning as defined in Annex 1 of the TBT Agreement.

Section IV - InstitutionaProvisions

Article 2-8: Committee on Tradein Goods and Rules of Origin

- 1. The Parties hereby establish a Committee on Trade in Goods and Rules of Origin, comprising representatives of each Party and headed by senior officials responsible for international trade matters of each Party.
- 2. The Committee shall meet on the request of a Party or the Commission to consider any matter arising under this Chapter, Chapter 4 (Rules of Origin), Chapter 5 (Customs Procedures), Chapter 6 (Trade Facilitation), Chapter 7 (Sanitary and Phytosanitary Measures), Chapter 8 (Emergency Action), or Chapter 9 (Monopolies and State Enterprises).

- 3. The Committee's functions shall include:
 - (a) promoting trade in goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement and other issues as appropriate;
 - (b) promptly addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures, and, if appropriate, referring such matters to the Commission for its consideration;
 - (c) recommending to the Commission any modification of or addition to this Chapter, Chapter 4 (Rules of Origin), Chapter 5 (Customs Procedures), Chapter 6 (Trade Facilitation), Chapter 7 (Sanitary and Phytosanitary Measures), Chapter 8 (Emergency Action), Chapter 9 (Monopolies and State Enterprises), or any other provision of this Agreement related to the Harmonized System; and
 - (d) considering any other matter referred to it by a Party relating to the implementation and administration by the Parties of this Chapter,
 Chapter 4 (Rules of Origin), Chapter 5 (Customs Procedures),
 Chapter 6 (Trade Facilitation), Chapter 7 (Sanitary and Phytosanitary Measures), Chapter 8 (Emergency Action) or Chapter 9 (Monopolies and State Enterprises).

ANNEX2-2

Exceptions to Articles 2-2 and 2-6

Canadian Measures

Without prejudice to the rights of Jordan under the WTO Agreement, Articles 2-2 and 2-6 shall not apply to:

- (a) any measure, including that measure's continuation, prompt renewal or amendment, in respect of the following:
 - (i) the export of logs of all species;
 - (ii) the export of unprocessed fish pursuant to applicable provincial legislation;
 - (iii) the importation of any goods of the prohibited provisions of tariff items 9897.00.00, 9898.00.00, and 9899.00.00 referred to in the Schedule of the Customs Tariff;
 - (iv) Canadian excise duties on absolute alcohol used in manufacturing under the existing provisions of the *Excise Act, 2001,* S.C. 2002, c.22, as amended;
 - (v) measures by Canada relating to the use of ships in the coasting trade of Canada; and
 - (vi) the internal sale and distribution of wine and distilled spirits.
- (b) actions by Canada authorized by the Dispute Settlement Body of the WTO in a dispute between the Parties under the WTO Agreement.

Jordanian Measures

Without prejudice to the rights of Canada under the WTO Agreement, Articles 2-2 and 2-6 shall not apply to:

- any good for which imports or exports are restricted or prohibited pursuant to the decision of the Council of Ministers, in accordance with the Import
 Export Law No. 21 of the year 2001 and its amendments, provided that the restriction or prohibition is consistent with Articles 15-1 and 15-2;
- (b) actions by Jordan authorized by the Dispute Settlement Body of the WTO in a dispute between the Parties under the WTO Agreement.

ANNEX2-3

Tariff Elimination

- 1. For Canada, customs duties shall be eliminated as of the date of entry into force of this Agreement in respect of products of Chapters I through 97 originating in Jordan, except as otherwise provided in Canada's Schedule to this Annex.
- 2. For Jordan, the following staging categories apply to the elimination of customs duties by Jordan, pursuant to paragraph 2 of Article 2-3:
 - (a) duties on originating goods provided for in the items in staging category A in Jordan's schedule shall be eliminated entirely and such goods shall be duty-free on the date of entry into force of this Agreement;
 - (b) duties on originating goods provided for in the items in staging category B in Jordan's schedule shall be removed in three equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free effective January I of Year 3;
 - (c) duties on originating goods provided for in the items in staging category C in Jordan's schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free effective January I of Year 5; and

duties on originating goods provided for in the items in staging category **D** in Jordan's schedule shall be reduced in five equal annual stages of 10 percent from the base rate indicated in Jordan's Schedule beginning on the date of entry into force of this Agreement. If Jordan's applied most favoured nation customs duty rate on goods in staging category **D** is reduced below the base rate, then duties on those originating goods shall be further reduced proportionately. For greater clarity, the rate of duty as a percentage of the base rate or Jordan's applied most favoured nation customs duty rate, whichever is lower, shall be as follows:

I.	Date of entry into force of the Agreement	90%
11.	January 1 of Year 2	80%
III.	January 1 of Year 3	70%
IV.	January 1 of Year 4	60%
V.	January 1 of Year 5	50%

- (e) duties on originating goods provided for in the items in staging category E in Jordan's schedule are exempt from tariff elimination.
- 3. The base rate of customs duty for an item shall be the most favoured nation customs duty rate applied on January 1, 2008.
- 4. Staged rates of customs duties shall be rounded down, except as set out in Jordan's Schedule to this Annex, at least to the nearest tenth of a percentage point, or, if the rate of duty is expressed in monetary units, at least to the nearest 0.001 of the official monetary unit of the Party.

Schedule of Canada

(LIST OF PRODUCTS EXCLUDED FROM TARIFF ELIMINATION ATTACHED AS A SEPARATE VOLUME)

Schedule of Jordan

(TARIFF SCHEDULE ATTACHED AS A SEPARATE VOLUME)

CHAPTER3

Electronic Commerce

Article 3-1: Customs Duties on Products Delivered by Electronic Mean

- 1. A Party shall not apply customs duties on products delivered electronically.
- 2. For greater certainty, this Article does not preclude a Party from imposing internal taxes or other internal charges on products delivered electronically, provided that such taxes or charges are imposed in a manner consistent with this Agreement.
- 3. For purposes of this Article, **delivered electronically** means delivered through telecommunications, alone or in conjunction with other information and communications technologies.

CHAPTER4

Rules of Origin

Article 4-1: Originating Goods

- 1. Except as otherwise provided in this Chapter, a good shall originate in the territory of a Party where:
 - (a) the good is wholly obtained or produced entirely in the territory of one or both of the Parties;
 - (b) each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification as set out in Annex 4-1 as a result of production occurring entirely in the territory of one or both of the Parties, or the good otherwise satisfies the applicable requirements of that Annex where no change in tariff classification is required, and the good satisfies all other applicable requirements of this Chapter;
 - (c) the good is produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or
 - (d) except as provided in Annex 4-1 or except for a good of Chapter 39 or Chapters 50 through 63 of the Harmonized System, one or more of the non-originating materials used in the production of the good cannot satisfy the requirements set out in Annex 4-1 because both the good and the non-originating materials are classified in the same subheading or heading that is not further subdivided into subheadings, provided that,
 - (i) the good is produced entirely in the territory of one or both of the Parties,

- (ii) the value of the non-originating materials classified as or with the good does not exceed 65 per cent of the transaction value of the good, and
- (iii) the good satisfies all other applicable requirements of this Chapter.
- 2. For purposes of this Article, the following goods shall be considered wholly obtained or produced entirely in the territory of one or both of the Parties:
 - (a) minerals and other non-living natural resources extracted in or taken from the territory of one or both of the Parties;
 - (b) vegetable goods harvested in the territory of one or both of the Parties;
 - (c) live animals born and raised entirely in the territory of one or both of the Parties;
 - (d) goods obtained from live animals in the territory of one or both of the Parties;
 - (e) goods obtained from hunting, trapping, fishing or aquaculture in the territory of one or both of the Parties;
 - (f) fish, shellfish and other marine life taken from the sea, seabed, ocean floor or the subsoil outside the territory of the Parties by a vessel registered, recorded or listed with a Party, or leased by an enterprise established in the territory of a Party, and entitled to fly its flag;
 - (g) goods produced on board a factory ship from the goods referred to in subparagraph (f), provided such factory ship is registered, recorded or listed with a Party, or leased by an enterprise established in the territory of a Party, and entitled to fly its flag;

- (h) goods, other than fish, shellfish and other marine life, taken or extracted from the Area by a vessel registered, recorded or listed with a Party and entitled to fly its flag, or by a Party or a person of a Party, in accordance with the United Nations Convention on the Law of the Sea;
- (i) goods taken from outer space, provided they are obtained by a Party or a person of a Party and not processed in a non-Party;
- G) waste and scrap derived from production in the territory of one or both of the Parties;
- (k) components and raw materials recovered from used goods collected in the territory of one or both of the Parties, provided the goods are fit only for such recovery; and
- (1) goods produced in the territory of one or both of the Parties exclusively from goods referred to in subparagraphs (a) through (k), or from their derivatives, at any stage of production.

Article 4-2: Value Test

- 1. Except as provided in paragraph 2, where the applicable rule of origin in Annex 4-1 for the tariff provision under which a good is classified specifies a value test, the value test shall be satisfied provided the value of non-originating materials used in the production of the good does not exceed a given percentage of the transaction value of the good.
- 2. For purposes of a good of headings 87.01 through 87.08, at the choice of an exporter or a producer of such good, the value test shall be satisfied provided the value of non-originating materials used in the production of the good does not exceed a given percentage of either the transaction value or the net cost of the good.

- 3. For purposes of calculating the net cost of a good under paragraph 2, the producer of the good may:
 - (a) calculate the total cost incurred with respect to all goods produced by that producer, subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, as well as non-allowable interest costs that are included in the total cost of all such goods, and then reasonably allocate the resulting net cost of those goods to the good;
 - (b) calculate the total cost incurred with respect to all goods produced by that producer, reasonably allocate the total cost to the good, and then subtract any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs that are included in the portion of the total cost allocated to the good; or
 - (c) reasonably allocate each cost that forms part of the total cost incurred with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, or non-allowable interest costs.
- 4. The value of an intermediate material shall be:
 - (a) the total cost incurred with respect to all goods produced by the producer of the good that can be reasonably allocated to that intermediate material; or
 - (b) the sum of all costs that comprise the total cost incurred with respect to that intermediate material that can be reasonably allocated to that intermediate material.

Article 4-3: Accumulation

- 1. For purposes of determining whether a good is an originating good, the production of the good in the territory of one or both of the Parties by one or more producers shall, at the choice of the exporter or producer of the good for which preferential tariff treatment is claimed, be considered to have been performed in the territory of either of the Parties by that exporter or producer, provided that:
 - (a) all non-originating materials used in the production of the good satisfy the requirements set out in Annex 4-1 entirely in the territory of one or both of the Parties; and
 - (b) the good satisfies all other applicable requirements of this Chapter.
- 2. Subject to paragraph 3, where each Party has a trade agreement that, as contemplated by the WTO Agreement, concerns the establishment of a free trade area with the same non-Party, the territory of that non-Party shall be deemed to form part of the territory of the free trade area established by this Agreement, for purposes of determining whether a good is an originating good under this Agreement.
- 3. A Party shall give effect to paragraph 2 only once provisions with effect equivalent to paragraph 2 are in force between each Party and the non-Party. Where such provisions in force between a Party and the non-Party apply to only certain goods or under certain conditions, the other Party may limit the application of paragraph 2 to those goods and under those conditions and as otherwise set out in this Agreement.

Article 4-4: De Minimis

- 1. Except as provided in paragraphs 2 through 4, a good shall be considered to be originating if the value of all non-originating materials used in the production of the good that do not undergo an applicable change in tariff classification set out in Annex 4-1 does not exceed 10 per cent of the transaction value of the good, provided that:
 - (a) if the rule of origin of Annex 4-1 applicable to the good contains a percentage for the maximum value of non-originating materials, the value of such non-originating materials shall be included in calculating the value of non-originating materials; and
 - (b) the good satisfies all other applicable requirements of this Chapter.
- 2. Except as provided in Annex 4-1, paragraph | does not apply to a non-originating material used in the production of a good of Chapters | through 21 of the Harmonized System unless the non-originating material is provided for in a different subheading from the good for which origin is being determined under this Article.
- 3. A good of any of Chapters 50 through 60, headings 63.01 through 63.05, subheading 6307.10 or 6307.90, heading 63.08 or a new rag of heading 63.10 of the Harmonized System, that does not originate because certain non-originating yarns or fabrics used in the production of the good do not fulfil the requirements set out in Annex 4-1, shall nonetheless be considered to be originating if the total weight of all such yarns or fabrics does not exceed 10 per cent of the total weight of that good.
- 4. For purposes of a good of Chapters 61 through 62, heading 63.06 or subheading 6307.20 of the Harmonized System, the Chapter Note of Chapter 61, 62 or 63 of Annex 4-1, whichever is applicable, shall apply.

Article 4-5: Fungible Materials and Goods

For purposes of determining whether a good is an originating good:

- (a) where originating and non-originating fungible materials are used in the production of a good, the determination of whether the materials are originating materials may be made in accordance with any of the inventory management methods recognized in, or otherwise accepted by, the Generally Accepted Accounting Principles of the Party in which the production is performed; and
- (b) where originating and non-originating fungible goods are physically combined or mixed in inventory in a Party and exported in the same form to another Party, the determination of whether the good is an originating good may be made in accordance with any of the inventory management methods recognized in, or otherwise accepted by, the Generally Accepted Accounting Principles of the Party from which the good is exported.

Article 4-6: Sets or Assortments of Goods

Except as provided in Annex 4-1, a set, as referred to in General Rule 3 of the Harmonized System, or assortment of goods shall be considered to be originating, provided that:

- (a) all the component goods in the set or assortment, packaging materials and containers, are originating; or
- (b) where the set or assortment contains non-originating component goods, packaging materials and containers, the value of the non-originating goods, packaging materials and containers for the set or assortment, does not exceed 35 per cent of the transaction value of the set or assortment.

Article 4-7: Accessories, Spare Parts and Tools

Accessories, spare parts and tools delivered with a good that form part of the good's standard accessories, spare parts or tools, shall be considered to be originating if the good originates and shall be disregarded in determining whether all the non-originating materials used in the production of the good satisfy the requirements set out in Annex 4-1, provided that:

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

Article 4-8: IndirectMaterials

An indirect material shall be considered to be originating without regard to where it is produced.

Article 4-9: Intermediate Materials Used in Production

If an intermediate material is considered to be originating, then no account shall be taken of the non-originating materials contained therein when that intermediate material is subsequently used in the production of another good.

Article 4-10: Packaging Materials and Containers for Retail Sale

Except as provided for in Article 4-6 and in Annex 4-1, packaging materials and containers in which a good is packaged for retail sale shall be disregarded in determining:

- (a) whether all the non-originating materials undergo the applicable requirements set out in Annex 4-1; or
- (b) whether the good meets the requirements established in subparagraph (a) or(c) of Article 4-1.

Article 4-11: Packing Materials and Containers for Shipment

Packing materials, containers, pallets or similar articles in which a good is packed for shipment shall be disregarded in determining whether that good is originating.

Article 4-12: Transshipment

A good shall not be considered to be originating by reason of having undergone production that satisfies the requirements of Article 4-1 if, subsequent to that production, the good:

- (a) undergoes further production or any other operation outside the territories of the Parties, other than unloading, reloading or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party; or
- (b) does not remain under customs control while outside the territories of the Parties.

Article 4-13: Interpretationand Application

For purposes of this Chapter:

- (a) the basis for tariff classification in this Chapter is the Harmonized System;
- (b) where applying subparagraph (d) of Article 4-1, the determination of whether a heading or subheading under the Harmonized System provides for both a good and the materials that are used in the production of the good shall be made on the basis of the nomenclature of the heading or subheading and the relevant Section or Chapter Notes, in accordance with the General Rules for the Interpretation of the Harmonized System;

- (c) in applying the Customs Valuation Agreement under this Chapter,
 - (i) the principles of the Customs Valuation Agreement shall apply to domestic transactions, with such modifications as may be required by the circumstances, as would apply to international transactions,
 - (ii) the provisions of this Chapter shall take precedence over the Customs Valuation Agreement to the extent of any difference, and
 - (iii) the definitions in Article 4-15 shall take precedence over the definitions in the Customs Valuation Agreement to the extent of any difference; and
- (d) all costs referred to in this Chapter shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

Article 4-14: Consultation and Modifications

The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter in accordance with Chapter 5 (Customs Procedures).

Article 4-15: Definitions

For purposes of this Chapter:

- (a) **aquaculture**means the farming of aquatic organisms, including fish, molluses, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding or protection from predators;
- (b) **fungible materialsor fungible goods** means materials or goods that are interchangeable for commercial purposes and whose properties are essentially identical;
- (c) Generally Accepted Accounting Principles means the principles used in the territory of each Party that provide substantial authorized support with regard to the recording of income, costs, expenses, assets and liabilities involved in the disclosure of information and preparation of financial statements. These principles may be broad guidelines of general application, as well as those standards, practices and procedures normally employed in accounting;
- (d) **listed with a Party**means a foreign registered ship bare-boat chartered exclusively to a Canadian citizen, permanent resident of Canada or a Canadian corporation, which is listed in the Canadian Register of Vessels for the duration of the charter and whose registration in the foreign country is suspended for the duration of the charter;
- (e) **non-allowable interestcosts** means interest costs incurred by a producer that exceed 700 basis points above the applicable national government interest rate identified for comparable maturities;

- (f) **non-originating ood or non-originating naterial** means a good or material that does not qualify as originating under this Chapter;
- (g) **production**means growing, mining, raising, harvesting, fishing, trapping, hunting, manufacturing, processing, assembling or disassembling a good;
- (h) **royalties** means payments of any kind, including payments under technical assistance or similar agreements, made as consideration for the use or right to use any copyright, literary, artistic or scientific work, patent, trademark, design, model, plan, secret formula or process, excluding those payments under technical assistance or similar agreements that can be related to specific services such as:
 - (i) personnel training, without regard to where performed, and
 - (ii) if performed in the territory of one or both of the Parties,
 engineering, tooling, die-setting, software design and similar
 computer services, or other services;

- (i) sales promotion, marketingand after-sales service costs means the following costs related to sales promotion, marketing and after-sales service:
 - (i) sales and marketing promotion; media advertising; advertising and market research; promotional and demonstration materials; exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after-sales service literature (product brochures, catalogues, technical literature, price lists, service manuals, sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; entertainment,
 - (ii) sales and marketing incentives; consumer, retailer or wholesaler rebates; merchandise incentives,
 - (iii) salaries and wages, sales commissions, bonuses, benefits (for example, medical, insurance, pension), travelling and living expenses, membership and professional fees, for sales promotion, marketing and after-sales service personnel,
 - (iv) recruiting and training of sales promotion, marketing and aftersales service personnel, and after-sales training of customers' employees, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer,

- (v) product liability insurance,
- (vi) office supplies for sales promotion, marketing and after-sales service of goods, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer,
- (vii) telephone, mail and other communications, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer,
- (viii) rent and depreciation of sales promotion, marketing and aftersales service offices and distribution centres,
- (ix) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing and after-sales service offices and distribution centres, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer, and
- (x) payments by the producer to other persons for warranty repairs;
- G) **shipping and packing costs** means the costs incurred in packing a good for shipment and shipping the good from the point of direct shipment to the buyer, excluding costs of preparing and packaging the good for retail sale;

- (k) **tariffprovision** means a chapter, heading or subheading of the Harmonized System;
- (1) **total cost** means all product costs, period costs and other costs incurred in the territory of one or both of the Parties;
- (m) **transactionvalue** means the price actually paid or payable for a good or material with respect to a transaction of the producer of the good, adjusted in accordance with the principles of paragraphs 1, 3 and 4 of Article 8 of the Customs Valuation Agreement to include, *inter alia*, such costs as commissions, production assists, royalties or license fees;

(n) transactionvalue of the good or transactionvalue of the set or assortmentneans:

- (i) the transaction value of a good when sold by the producer at the place of production, or
- (ii) the customs value of that good.

and adjusted, if necessary, to exclude any costs incurred subsequent to the good leaving the place of production, such as freight and insurance;

(o) value of non-originating materials and value of non-originating component goods means:

- (i) the transaction value or the customs value of the materials at the time of their importation into a Party, adjusted, if necessary, to include freight, insurance, packing and all other costs incurred in transporting the materials to the place of importation, or
- (ii) in the case of domestic transactions, the value of the materials determined in accordance with the principles of the Customs Valuation Agreement in the same manner as international transactions, with such modifications as may be required by the circumstances.

CHAPTERS

Customs Procedures

Section 1 - Certification of Origin

Article 5-1: Certificate of Origin

- 1. The Parties shall establish, by the date of entry into force of this Agreement, a Certificate of Origin for the purpose of certifying that a good being exported from the territory of a Party into the territory of the other Party qualifies as an originating good. The Certificate of Origin may thereafter be modified as the Parties may agree.
- 2. Each Party shall provide that the Certificate of Origin may be presented in Arabic, English or French. Each Party may nevertheless require the importer to submit a translation of the Certificate of Origin into a language required by its domestic law.

3. Each Party shall:

- (a) require an exporter in its territory to complete and sign a Certificate of
 Origin for any exportation of a good for which an importer may claim
 preferential tariff treatment upon importation of the good into the territory
 of the other Party; and
- (b) provide that where an exporter in its territory is not the producer of the good, the exporter may complete and sign a Certificate of Origin on the basis of:
 - (i) its knowledge of whether the good qualifies as an originating good, based on information in the exporter's possession,
 - (ii) its reasonable reliance on the producer's written representation that the good qualifies as an originating good, or

- (iii) a completed and signed Certificate of Origin for the good voluntarily provided to the exporter by the producer.
- 4. Each Party shall apply a Certificate of Origin to a single importation of one or more goods into its territory.
- 5. The Parties shall endeavour to modify the Certificate of Origin so that it may be used for multiple importations of identical goods into a Party's territory when these importations are made by the same importer and occur within a specified period, not exceeding 12 months.
- 6. When a Certificate of Origin is established by the Parties under paragraph 1, each Party shall apply the Certificate of Origin to a single importation of goods as described in paragraph 4 and to multiple importations as described in paragraph 5.

Article 5-2: Obligations Regarding Importations

- 1. Except as otherwise provided in this Chapter, each Party shall require an importer in its territory that claims preferential tariff treatment for a good imported into its territory from the territory of the other Party to:
 - (a) make a written declaration, based on a Certificate of Origin, that the good qualifies as an originating good;
 - (b) have the Certificate of Origin in its possession at the time the declaration is made:
 - (c) provide, on the request of that Party's customs administration, the Certificate of Origin; and
 - (d) promptly make a corrected declaration in a manner required by its customs administration and pay any duties owing where the importer has reason to believe that a Certificate of Origin on which a declaration was based contains information that is not correct.

- 2. Each Party shall provide that, where an importer in its territory claims preferential tariff treatment for a good imported into its territory from the territory of the other Party:
 - (a) the Party may deny preferential tariff treatment to the good if the importer fails to comply with any requirement under this Chapter; and
 - (b) the importer shall not be subject to penalties for the making of an incorrect declaration, if it voluntarily makes a corrected declaration pursuant to subparagraph 1(d).
- 3. Each Party shall provide that, where a good would have qualified as an originating good when it was imported into the territory of that Party but no claim for preferential tariff treatment was made at that time, the importer of the good may, within 60 days or for such a longer period specified by the importing Party's law after the date on which the good was imported, apply for a refund, of any excess duties paid as a result of the good not having been accorded preferential tariff treatment, on presentation of:
 - (a) a written declaration that the good qualified as an originating good at the time of importation;
 - (b) a copy of the Certificate of Origin; and
 - (c) such other documentation relating to the importation of the good as that Party may require.
- 4. Each Party, through its customs administration, may require an importer to demonstrate that the good was shipped in accordance with Article 4-12 of Chapter 4 (Rules of Origin) by providing:
 - (a) carrier documents, including bills of lading or waybills, indicating the shipping route and all points of shipment and transhipment prior to the importation of the good and indicating that the importing Party is the final destination;

(b) where the good is shipped through or transhipped outside the territories of the Parties, a copy of the customs control documents indicating to that customs administration that the good remained under customs control while outside the territories of the Parties.

Article 5-3: Exceptions

- 1. A Party shall not require a Certificate of Origin for:
 - (a) a commercial importation of a good whose customs value does not exceed US\$1,000 or its equivalent amount in the Party's currency, or such higher amount as it may establish, except that it may require that the invoice accompanying the importation include a statement from the exporter certifying that the good qualifies as an originating good;
 - (b) a non-commercial importation of a good whose customs value does not exceed US\$1,000 or its equivalent amount in the Party's currency, or such higher amount as it may establish; or
 - (c) an importation of a good for which the Party into whose territory the good is imported has waived the requirement for a Certificate of Origin, provided that the importation does not form part of a series of importations that the importing Party reasonably considers to have been undertaken or arranged for the purpose of avoiding the certification requirements of Articles 5-1 and 5-2.

Article 5-4: Obligations RegardingExportations

- 1. Each Party shall provide that:
 - (a) an exporter in its territory, or a producer in its territory that has provided a Certificate of Origin to that exporter in accordance with item (iii) of subparagraph 3(b) of Article 5-1, shall provide the Certificate of Origin to its customs administration on its request;

- (b) where an exporter or a producer in its territory has provided a Certificate of Origin and has reason to believe that the Certificate of Origin contains or is based on incorrect information, the exporter or producer shall promptly notify in writing any change that could affect the accuracy or validity of the Certificate of Origin to every person to whom the exporter or producer has provided the Certificate of Origin; and
- (c) a false certification by an exporter or a producer in its territory that a good to be exported to the territory of the other Party is originating shall be subject to penalties equivalent to those that would apply to an importer in its territory that makes a false statement or representation in connection with an importation, with appropriate modifications.
- 2. Each Party may apply measures, as the circumstances may warrant, where an exporter or a producer in its territory fails to comply with any requirement of this Chapter.
- 3. Neither Party may impose penalties on an exporter or a producer in its territory that voluntarily provides written notification pursuant to subparagraph 1(b) with respect to the making of an incorrect certification.

Section | - Administrationand Enforcement

Article 5-5: Records

- 1. Each Party shall provide that an exporter or a producer in its territory that provides a Certificate of Origin in accordance with Article 5-1 shall maintain, for a minimum of five years after the date the certification was issued, or for such longer period as specified in the Party's laws and regulations, all records necessary to demonstrate that a good for which the producer or exporter provided the Certificate of Origin was an originating good, including records concerning:
 - (a) the purchase of, cost of, value of, shipping of and payment for, the exported good;

- (b) the purchase of, cost of, value of, and payment for all materials, including indirect materials, used in the production of the exported good; and
- (c) the production of the good in the form in which it was exported.
- 2. Each Party shall require an importer claiming preferential tariff treatment for a good imported into its territory to maintain documentation relating to the importation of the good, including a copy of the Certificate of Origin, for five years after the date of importation of the good or for such longer period as specified in the Party's laws and regulations.
- 3. Where a Party requires importers, exporters and producers in its territory to maintain documentation or records in relation to a good imported pursuant to this Agreement, it shall permit them to do so in any medium, provided that the documentation or records can be retrieved and printed.
- 4. A Party may deny preferential tariff treatment to a good that is the subject of an origin verification where the exporter, producer or importer of the good that is required to maintain records or documentation under this Article:
 - (a) fails to maintain records or documentation relevant to determining the origin of the good in accordance with the requirements of the Chapter; or
 - (b) denies access to such records or documentation.

Article 5-6: Origin Verifications

- 1. For purposes of determining whether a good imported into its territory from the territory of the other Party qualifies as an originating good, a Party may, through its competent authority, conduct a verification by means of:
 - (a) verification letters that request information from the exporter or producer of the good in the territory of the other Party;
 - (b) written questionnaires to the exporter or producer of the good in the territory of the other Party;
 - (c) visits to the premises of an exporter or producer in the territory of the other Party to review the records referred to in paragraph I of Article 5-5 and observe the facilities used in the production of the good; or
 - (d) any other method of communication customarily used by the competent authority of the Party conducting the verification.
- 2. Each Party shall provide that the competent authority of a Party may, for purposes of verifying the origin of a good, request that the importer of the good voluntarily obtain and supply written information voluntarily provided by the exporter or producer of the good in the territory of the other Party, provided that the failure or refusal of the importer to obtain and supply such information will not be considered as a failure of the exporter or producer to supply the information or as a ground for denying preferential tariff treatment.
- 3. Each Party shall allow an exporter or producer who receives a verification letter or a questionnaire pursuant to subparagraphs I(a) and (b) no less than 30 days to provide the information and documentation required or the completed questionnaire. During that period, the importing Party shall allow the exporter or producer to submit to it a written request for a single extension of this deadline for a period not exceeding 30 days.

- 4. Where an exporter or producer fails to provide the information and documentation required by a verification letter or fails to return a duly completed questionnaire within the period or extension set out in paragraph 3, the importing Party may deny preferential tariff treatment to the good in question pursuant to the procedures set out in paragraphs 15 and 16.
- 5. Prior to conducting a verification visit pursuant to subparagraph 1(c), a Party shall, through its competent authority:
 - (a) deliver a written notification of its intention to conduct the visit:
 - (i) to the exporter or producer whose premises are to be visited,
 - (ii) to the competent authority of the Party in whose territory the visit is to occur, and
 - (iii) if requested by the Party in whose territory the visit is to occur, to the embassy of that Party in the territory of the Party proposing to conduct the visit; and
 - (b) obtain the written consent of the exporter or producer whose premises are to be visited.
- 6. The notification referred to in paragraph 5 shall include:
 - (a) the name of the entity issuing the notification;
 - (b) the name of the exporter or producer whose premises are to be visited;
 - (c) the date and place of the proposed verification visit;
 - (d) the scope of the proposed verification visit, including specific reference to the good that is the subject of the verification;

- (e) the names and titles of the officials performing the verification visit; and
- (f) the legal authority for the verification visit.
- 7. Where, within 30 days of the notification pursuant to paragraph 5, an exporter or producer has not given its written consent to a proposed verification visit, the notifying Party may deny preferential tariff treatment to the good that would have been the subject of the visit.
- 8. The Party whose competent authority receives notification pursuant to item (ii) of subparagraph 5(a) may, within 15 days of receipt of the notification, postpone the proposed verification visit for no more than 60 days from the date of such receipt or for such longer period as the Parties may agree.
- 9. Each Party shall provide that, where the exporter or producer receives notification pursuant to to item (i) of subparagraph 5(a) the exporter or producer may, on a single occasion, within 15 days of receipt of the notification, request the postponement of the proposed verification visit for a period no more than 60 days from the date of such receipt or for such longer period as agreed to by the notifying Party.
- 10. A Party shall not deny preferential tariff treatment to a good based solely on the postponement of a verification visit pursuant to paragraphs 8 or 9.
- 11. A Party shall permit an exporter or a producer whose good is the subject of a verification visit by the other Party to designate two observers to be present during the visit, provided that:
 - (a) the observers shall only participate as such; and
 - (b) the failure of the exporter or producer to designate observers shall not result in the postponement of the visit.
- 12. Where a Party conducts a verification of origin involving a value test, *de minimis* calculation or any other provision in Chapter 4 (Rules of Origin) to which Generally Accepted Accounting Principles may be relevant, it shall apply such principles as are applicable in the territory of the other Party.

- 13. Where the producer of a good calculates the net cost of the good as set out in Article 4-2 of Chapter 4 (Rules of Origin), the importing Party shall not verify, during the fiscal period over which the net cost is being calculated, whether the good satisfies the value test.
- 14. The Party conducting a verification shall provide the exporter or producer whose good is the subject of the verification with a written determination of whether the good qualifies as an originating good, including findings of fact and the legal basis for the determination.
- 15. Where a Party determines as a result of an origin verification that the good that is the subject of the verification does not qualify as an originating good, the Party shall include in its written determination provided for under paragraph 14 a written notice of intent to deny preferential tariff treatment of the good.
- 16. A written notice of intent to deny preferential tariff treatment issued pursuant to paragraph 15 shall provide for no less than 30 days during which the exporter or producer of the good may provide, with regard to that determination, written comments or additional information that will be taken into account by the Party prior to completing the verification.
- 17. Where verifications by a Party indicate a pattern of conduct by an exporter or a producer of false or unsupported representations that a good imported into its territory qualifies as an originating good, the Party may withhold preferential tariff treatment to identical goods exported or produced by such person until that person establishes compliance with Chapter 4 (Rules of Origin), in accordance with the Party's domestic law.
- 18. Where, in conducting a verification of origin of a good imported into its territory under this Article, a Party conducts a verification of the origin of a material that is used in the production of the good, the Party shall conduct the verification of the origin of the material in accordance with the procedures set out in Paragraphs 1, 2, 3, 5, 6, 8, 9, 10, 11, 12, 13 and 20.

- 19. Where a Party conducts a verification pursuant to paragraph 18, the Party may consider the material to be non-originating in determining whether the good is an originating good where the producer or supplier of that material does not allow the Party access to information required to make a determination of whether the material is an originating material by the following or other means:
 - (a) denial of access to its records;
 - (b) failure to respond to a verification questionnaire or letter; or
 - (c) refusal to consent to a verification visit within 30 days of receipt of the notification pursuant to paragraph 5.
- 20. For purposes of this Article, each Party shall ensure that all communication to the importer, exporter or producer and to the other Party be sent by any means that can produce a confirmation of receipt. The periods referred to in this Article will begin from the date of such receipt.

Article 5-7: Confidentiality

- 1. Each Party shall maintain, in accordance with its domestic law, the confidentiality of the information collected and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information. Where the Party receiving the information is required by its laws to disclose information, that Party shall notify the Party or person who provided that information.
- 2. Each Party shall ensure that the confidential information collected shall not be used for purposes other than the administration and enforcement of determinations of origin, and of customs matters except with the permission of the person or Party who provided the confidential information.

3. Notwithstanding paragraph 2, a Party may allow information collected pursuant to this Chapter or Chapter 4 (Rules of Origin) to be used in any administrative, judicial or quasi-judicial proceedings instituted for failure to comply with customs related laws and regulations implementing Chapter 4 (Rules of Origin) and this Chapter. A Party shall notify the person or Party who provided the information in advance of such use.

Article 5-8: Penalties

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

Section III- Advance Rulings

Article 5-9: Advance Rulings

- 1. Each Party shall provide for the expeditious issuance of written advance rulings, prior to the importation of a good into its territory, to an importer in its territory or an exporter or a producer in the territory of the other Party, on the basis of the facts and circumstances presented by such importer, exporter or producer of the good, concerning whether a good qualifies as an originating good under Chapter 4 (Rules of Origin).
- 2. Each Party shall adopt or maintain procedures for the issuance of advance rulings, including a detailed description of the information reasonably required to process an application for a ruling.

- 3. Each Party shall provide that its competent authority:
 - (a) may, at any time during the course of an evaluation of an application for an advance ruling, request supplemental information from the person requesting the ruling;
 - (b) shall, after it has obtained all necessary information from the person requesting an advance ruling, issue the ruling within 120 days; and
 - (c) shall provide to the person requesting the ruling a full explanation of the reasons for the ruling.
- 4. Subject to paragraph 6, each Party:
 - (a) shall apply an advance ruling to importations into its territory of the good for which the ruling was requested, beginning on the date of its issuance or such later date as may be specified in the ruling;
 - (b) shall honour the advance ruling if there is no change in the material facts or circumstances on which it is based; and
 - (c) may establish, in the advance ruling, a period during which the advance ruling will be effective and honoured by that Party.
- 5. Each Party shall issue consistent advance rulings when the relevant facts and circumstances are identical.
- 6. The issuing Party may modify or revoke an advance ruling:
 - (a) if the ruling is based on an error of fact;
 - (b) if there is a change in the material facts or circumstances on which the ruling is based;

- (c) to conform with an amendment of Chapter 2 (National Treatment and Market Access of Goods), Chapter 4 (Rules of Origin), or this Chapter; or
- (d) to conform with a judicial decision or a change in its domestic law.

Section IV - Review and Appeal of Advance Rulings and Origin Determinations

Article 5-10: Review and Appeal

- 1. Each Party shall grant substantially the same rights of review and appeal of determinations of origin and advance rulings issued by its customs administration as it provides to importers in its territory, to any person:
 - (a) who completes and signs a Certificate of Origin for a good that has been the subject of a determination of origin; or
 - (b) who has received an advance ruling pursuant to paragraph 1 of Article 5-9.
- 2. Further to Articles 12-3 and 12-4 of Chapter 12 (Transparency), each Party shall provide that the rights of referred to in paragraph 1 shall include access to:
 - (a) at least one level of administrative review independent of the official or office responsible for the determination under review; and
 - (b) judicial or quasi-judicial review of the determination or decision taken at the final level of administrative review, in accordance with its domestic law.

Article 5-11: Definitions

For purposes of this Chapter:

- (a) **commercial importation**means the importation of a good into the territory of a Party for the purpose of sale, or any commercial, industrial or other like use.
- (b) **determination origin** means a determination as to whether a good qualifies as an originating good in accordance with Chapter 4 (Rules of Origin);
- (c) **identical goods** means goods that are the same in all respects, including physical characteristics, quality and reputation, irrespective of minor differences in appearance that are not relevant to a determination of origin of those goods under Chapter 4 (Rules of Origin);
- (d) **preferentialarifftreatment**means the duty rate applicable under this Agreement to an originating good.

CHAPTER6

Trade Facilitation

Article 6-1: Objectives and Principles

- 1. With the objectives of facilitating trade under this Agreement and cooperating to pursue trade facilitation initiatives on a multilateral basis, each Party shall administer its import and export processes for goods traded under this Agreement on the basis that, to the extent possible:
 - (a) procedures be efficient to reduce costs for importers and exporters and simplified where appropriate to achieve such efficiencies;
 - (b) procedures be based on any international trade instruments or standards to which the Parties have agreed;
 - (c) entry procedures be transparent to ensure predictability for importers and exporters;
 - (d) the personnel and procedures involved in those processes reflect standards of integrity;
 - (e) the development of significant modifications to procedures of a Party include, in advance of implementation, consultations with the representatives of the trading community of that Party; and
 - (f) procedures be based on risk management principles to focus compliance efforts on transactions that merit attention.
- 2. The Parties shall, to the extent possible, cooperate, assist each other technically and exchange information, including information on best practices, for the purpose of promoting the application of and compliance with the trade facilitation measures agreed upon under this Agreement.

Article 6-2: Rights and Obligations

- 1. The Parties affirm their rights and obligations under Article VIII and Article X of the GATT 1994.
- 2. Each Party shall release unrestricted, uncontrolled and non-regulated goods promptly. Subject to paragraph 3, each Party shall provide the option of either:
 - (a) releasing such a good based on the submission, before or at the time of arrival of the good, of all the information necessary to obtain a final accounting of the good; or
 - (b) releasing such a good at the time of its presentation to the competent authority of the importing Party based on the submission of only the information required before the good arrives or at the time of arrival. This shall not prevent a competent authority from requiring the submission of more extensive information through post-entry accounting and verifications, as appropriate.
- 3. The Parties recognize that, for certain goods or under certain circumstances, such as goods subject to quota or to health-related or public safety requirements, releasing the goods may require the submission of more extensive information, before or at the time of arrival of the goods, to allow the authorities to examine the goods for release.
- 4. Each Party shall facilitate and simplify its processes and procedures for the release of low-risk goods, and shall improve controls on the release of high-risk goods. For these purposes, each Party shall base its examination and release procedures and its post-entry verification procedures on risk management principles, rather than examining each shipment offered for entry in a comprehensive manner for compliance with all import requirements. This shall not prevent a Party from conducting quality control and compliance reviews, which may require more extensive examinations.

- 5. Each Party shall ensure that the procedures and activities of its agencies that have requirements on the import or export of goods, and are maintained either by themselves or on their behalf by its competent authority, are coordinated to facilitate trade. To this end, each Party shall take steps to harmonize the data requirements of such agencies with the objective of allowing importers and exporters to present all required data to only one border agency.
- 6. In its procedures for the clearance of express consignments, each Party shall apply, to the extent possible, the World Customs Organization *Guidelines for the Immediate Release of Consignments by Customs*.
- 7. Each Party shall introduce or maintain simplified clearance procedures for the entry of goods that are low in value and for which the revenue associated with such imports is not considered significant by the Party maintaining such expedited procedures.
- 8. The Parties shall endeavour to achieve common processes and simplification of the information necessary for the release of goods, applying, when appropriate, existing international standards. With this objective, the Parties shall also endeavour to establish a means of providing for the electronic exchange of information between competent authorities and the importers, exporters, their agents or their representatives, for the purpose of encouraging rapid release procedures. For the purpose of this Article, each Party shall use formats based on international standards for the electronic exchange of information, and shall also take into account, to the extent possible, the World Customs Organization Recommendations "Concerning the Use of UN/EDIFACT Rules for Electronic Data Interchange" and "Concerning the Use of Codes for the Representation of Data Elements". This shall not preclude the use of additional electronic data transmission standards.
- 9. Each Party shall, to the extent possible, establish means of consultation with its trade and business communities to promote greater cooperation and the exchange of electronic information.
- 10. Subject to Chapter 5 (Customs Procedures), a Party shall issue a written ruling prior to an importation in response to a written request by an importer in its territory, exporter or producer in the territory of the other Party, or their respective representatives. These rulings shall be issued for tariff classification or rate of customs duty, except any form of surtax or surcharge, applicable upon importation.

- 11. Each Party shall adopt or maintain procedures for the issuance of rulings referred to in paragraph 10. In accordance with these procedures, a Party may, at any time, modify or revoke a ruling:
 - (a) after notification to the person that requested the ruling and without retroactive application; or
 - (b) without notification and with retroactive application in circumstances where inaccurate or false information was provided.
- 12. The rulings referred to in paragraph 10 shall be as detailed as the nature of the request and the details provided by the person requesting the ruling permit. When a Party determines that a request for a ruling is incomplete, it may request additional information, including, where appropriate, a sample of the goods or materials in question from the person requesting the ruling. A Party shall issue a ruling within 120 days after it has received all the information it considers necessary to issue the ruling. A ruling shall be binding upon the Party that issued the ruling at the time the goods are actually imported provided that the facts and circumstances that were the basis for the issuance of the ruling remain in effect.
- 13. Each Party shall ensure that any administrative action or official decision taken in respect of the import or export of goods is reviewable promptly by judicial, arbitral or administrative tribunals or through administrative procedures. Such tribunal or official acting pursuant to such administrative procedures shall be independent of the official or office issuing the decision and shall have the competence to maintain, modify or reverse the determination, in accordance with the Party's domestic law. Each Party shall provide for an administrative level of appeal or review, independent of the official or, where applicable, the office responsible for the original action or decision, before requiring a person to seek redress at a more formal or judicial level.
- 14. Each Party shall publish or otherwise make available, including through electronic means, all their legislation, regulations, judicial decisions and administrative rulings or policies of general application relating to its requirements for imported or exported goods. Each Party shall also make available notices of an administrative nature, such as general agency requirements and entry procedures, hours of operation and points of contacts for information enquiries.

15. Each Party shall, in accordance with its domestic law, treat as strictly confidential all business information obtained pursuant to this Chapter that is by its nature confidential or that is provided on a confidential basis.

Article 6-3: Cooperation

- 1. The Parties recognize that technical cooperation is fundamental to facilitating compliance with the obligations set forth in this Agreement and for reaching a better degree of trade facilitation.
- 2. The Parties agree to develop a technical cooperation programme under such mutually agreed terms as the scope, timing and cost of cooperative measures in customs-related areas such as:
 - (a) training;
 - (b) risk assessment;
 - (c) prevention and detection of contraband and illegal activities;
 - (d) implementation of the Customs Valuation Agreement;
 - (e) audit and verification frameworks;
 - (f) customs laboratories;
 - (g) implementation of the World Customs Organization Framework of Standards to Secure and Facilitate Global Trade at Pillar 1, Customsto-Customs level; and
 - (h) implementation of this chapter.
- 3. The Parties shall cooperate in the development of effective mechanisms for communicating with the trade and business communities.

Article 6-4: Future Work Programme

- 1. With the objective of developing further steps to facilitate trade under this Agreement, the Parties establish the following work programme:
 - (a) to develop the Cooperation Programme referred to in Article 6-3 for the purpose of facilitating compliance with the obligations set forth in this Agreement; and
 - (b) as appropriate, to identify and submit for the consideration of the Free Trade Commission new measures aimed at facilitating trade between the Parties, taking as a basis the objectives and principles set forth in Article 6-1, including:
 - (i) common processes,
 - (ii) general measures to facilitate trade,
 - (iii) official controls,
 - (iv) transportation,
 - (v) the promotion and use of standards,
 - (vi) the use of automated systems and Electronic Data Interchange,
 - (vii) the availability of information,
 - (viii) customs and other official procedures concerning the means of transportation and transportation equipment, including containers,
 - (ix) official requirements for imported goods,
 - (x) simplification of the information necessary for the release of goods,
 - (xi) customs clearance of exports,

- (xii) transshipment of goods,
- (xiii) goods in international transit,
- (xiv) commercial trade practices, and
- (xv) payment procedures.
- 2. The Parties may periodically review the work programme referred to in this

 Article for the purpose of agreeing upon new cooperation actions that might be needed to

 promote application of the trade facilitation obligations and principles, including new

 measures that might be agreed upon by the Parties.
- 3. The Parties shall review relevant international initiatives on trade facilitation, including the Compendium of Trade Facilitation Recommendations, developed by the United Nations Conference on Trade and Development and the United Nations Economic Commission for Europe, to identify areas where further joint action would facilitate trade between the Parties and promote shared multilateral objectives.

CHAPTER 7

${\bf Sanitary} {\bf and Phytosanitary} {\bf Measures}$

Article 7-1: Sanitaryand Phytosanitary Measures

- 1. The rights and obligations of the Parties in respect of sanitary and phytosanitary measures shall be governed by the SPS Agreement.
- 2. In this Article:
 - (a) **sanitaryor phytosanitarymeasure** means a sanitary or phytosanitary measure as that term is defined in Annex A of the SPS Agreement; and
 - (b) **SPS Agreement** means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, which is part of the WTO Agreement.

CHAPTERS

Emergency Action

Article 8-1: Article XIX of the GATT 1994 and the Agreement on Safeguards of the WTO

Each Party retains its rights and obligations under Article XIX of the GATT 1994 and the *Agreement on Safeguards* of the WTO Agreement.

Article 8-2: Bilateral Emergency Actions

- 1. Subject to paragraphs 2 through 4, and during the transition period only, if an originating good, as a result of the reduction or elimination of a duty provided for in this Agreement, is being imported into the territory of the other Party in such increased quantities, in absolute terms, and under such conditions that the imports of the good from that Party alone constitute a principal cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good, the Party into whose territory the good is being imported may to the minimum extent necessary to remedy or prevent the injury:
 - (a) suspend the further reduction of any rate of duty provided for under this Agreement on the good; and/or
 - (b) increase the rate of duty on the good to a level not to exceed the lesser of:
 - (i) the most-favoured-nation (MFN) applied rate of duty in effect at the time the action is taken, and
 - (ii) the MFN applied rate of duty in effect on the day immediately preceding the date of entry into force of this Agreement; or
 - (c) in the case of a duty applied to a good on a seasonal basis, increase the rate of duty to a level not to exceed the MFN applied rate of duty that was in effect on the good for the corresponding season immediately preceding the date of entry into force of this Agreement.

- 2. The following conditions and limitations shall apply to a proceeding that may result in emergency action under paragraph I:
 - (a) a Party shall, without delay, deliver to the other Party written notice of, and a request for consultations regarding, the institution of a proceeding that could result in the application of emergency action against an originating good;
 - (b) any such action shall be initiated no later than one year after the date of institution of the proceeding;
 - (c) no action may be maintained:
 - (i) for a period exceeding three years, or
 - (ii) beyond the expiration of the transition period, except with the consent of the Party against whose good the action is taken;
 - (d) no emergency action may be taken by a Party against the same originating good more than twice during the transition period provided that the period of non-application is at least two years;
 - (e) on the termination of an action, the rate of duty shall be the rate that, according to the Party's Schedule to Annex 2-3 for the staged elimination of the tariff, would have been in effect but for the action;
 - (f) In order to facilitate the adjustment in a situation where the expected duration of an emergency action is over one year, the Party taking the action shall progressively liberalize it at regular intervals during the period of application.
- 3. The Party taking an action under this Article shall provide to the other Party mutually agreed trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the action.

- 4. If the Parties are unable to agree on the compensation referred to in paragraph 3, the Party against whose good the action is taken may take tariff action having trade effects substantially equivalent to the trade effects of the emergency action over the full period of its application. The Party taking the tariff action shall apply the action only for the minimum period necessary to achieve the substantially equivalent effects.
- 5. The right to take the tariff action referred to in paragraph 4 shall not be exercised for the first 12 months that an emergency action is in effect, provided that the Parties consult actively with a view to finding mutually agreed compensation. Until such time as compensation is mutually agreed, or until the 12 month period has expired, the Joint Commission shall meet every three months at the request of the Party against whose goods the action is taken to discuss the continued application of the action and with a view to finding mutually agreed compensation.

Article 8-3: Administration f Emergency Action Proceedings

- 1. Each Party shall ensure the consistent, impartial and reasonable administration of its laws, regulations, decisions and rulings governing all emergency action proceedings.
- 2. Each Party shall entrust determinations of serious injury, or threat thereof, in an emergency action proceeding to a competent investigating authority. Negative injury determinations shall not be subject to modification. The competent investigating authority empowered under domestic law to conduct such proceedings shall be provided with the necessary resources to enable it to fulfil its duties.
- 3. Each Party shall adopt or maintain equitable, timely, transparent and effective procedures for emergency action proceedings, in accordance with the requirements set out in paragraph 4.
- 4. A Party shall apply an emergency action only following an investigation by its competent investigating authority in accordance with Articles 3 and 4.2 of the *Agreement on Safeguards* of the WTO Agreement.

Article 8-4: Definitions

- (a) **competent investigating authority**means:
 - (i) with respect to Canada, the Canadian International Trade Tribunal, or its successor, notified to Jordan through diplomatic channels,
 - (ii) with respect to Jordan, the National Production ProtectionDirectorate (NPPD) at the Ministry of Industry and Trade, or its successor, notified to Canada through diplomatic channels.
- (b) **domestic industry**means with respect to an imported good, the domestic producers as a whole of the like or directly competitive good or those domestic producers whose collective production of the like or directly competitive good constitutes a major proportion of the total domestic production of such good;
- (c) **emergency action** means any emergency action described in Article 8-2;
- (d) **serious injury**means a significant overall impairment of a domestic industry;
- (e) **principakause** means an important cause which is not less important than any other cause;
- (f) **threatof serious injury**means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent; and
- (g) **transitionperiod** means the ten (10) year period beginning on the entry into force of this Agreement unless extended by mutual agreement of the Parties or by decision of the Joint Commission.

CHAPTER9

Monopolies and State Enterprises

Article 9-1: Monopolies

- 1. Nothing in this Agreement shall be construed to prevent a Party from designating a monopoly.
- 2. Where a Party intends to designate a monopoly and the designation may affect the interests of persons of the other Party, the Party shall:
 - (a) wherever possible, provide prior written notification of the designation to the other Party; and
 - (b) endeavour to introduce at the time of the designation such conditions on the operation of the monopoly as will minimize or eliminate any nullification or impairment of benefits, within the scope of subparagraph l(c) of Article 14-2.
- 3. Each Party shall ensure, through regulatory control, administrative supervision or the application of other measures, that any privately-owned monopoly that it designates and any government monopoly that it maintains or designates:
 - (a) acts in a manner that is not inconsistent with the Party's obligations under this Agreement wherever such a monopoly exercises any regulatory, administrative or other governmental authority that the Party has delegated to it in connection with the monopoly good, such as the power to grant import or export licenses, approve commercial transactions or impose quotas, fees or other charges;

- (b) acts solely in accordance with commercial considerations in its purchase or sale of the monopoly good in the relevant market, including with regard to price, quality, availability, marketability, transportation and other terms and conditions of purchase or sale; except to comply with any terms of its designation that are not inconsistent with subparagraph (c) or (d);
- (c) provides non-discriminatory treatment to goods of the other Party, in its purchase or sale of the monopoly good in the relevant market; and
- (d) does not use its monopoly position to engage, either directly or indirectly, including through its dealings with its parent, its subsidiary or other enterprise with common ownership, in anticompetitive practices in a non-monopolized market in its territory that adversely affects the other Party, including through the discriminatory provision of the monopoly good.
- 4. Paragraph 3 does not apply to procurement by governmental agencies of goods for governmental purposes and not with a view to commercial resale or with a view to use in the production of goods for commercial sale.
- 5. For purposes of this Article, maintain includes a designation prior to the date of entry into force of this Agreement and existing on that date.

Article 9-2: State Enterprises

- 1. Nothing in this Agreement shall be construed to prevent a Party from maintaining or establishing a state enterprise.
- 2. Each Party shall ensure that any state enterprise that it maintains or establishes accords non-discriminatory treatment in the sale of its goods.

Article 9-3: Exceptions

This Chapter shall not apply to practices and arrangements that are exempted from the application of national competition legislation of the Parties. Each Party shall make available to the other Party public information concerning exemptions and relevant changes to their respective national competition legislation.

Article 9-4: Definitions

For purposes of this Chapter:

- (a) **designate** means to establish, authorize, or to expand the scope of a monopoly to cover an additional good, after the date of entry into force of this Agreement;
- (b) **discriminator provision** includes treating:
 - (i) a parent, a subsidiary or other enterprise with common ownership more favourably than an unaffiliated enterprise, or
 - (ii) one class of enterprises more favourably than another, in like circumstances;
- (c) **government monopoly** means a monopoly that is owned, or controlled through ownership interests, by the national government of a Party or by another such government monopoly;
- (d) in accordance with commercial considerations means consistent with normal business practices of privately-held enterprises in the relevant business or industry;
- (e) **market**means the geographic and commercial market for a good;

- (f) **monopoly** means an entity, including a consortium or government agency, that in any relevant market in the territory of a Party is designated as the sole provider or purchaser of a good, but does not include an entity that has been granted an exclusive intellectual property right solely by reason of such grant;
- (g) **non-discriminatortreatment**means the better of national treatment or most-favoured-nation treatment, as set out in the relevant provisions of this Agreement; and
- (h) **state enterprise**means, except as set out in Annex 9-3, an enterprise owned, or controlled through ownership interests, by a Party.

ANNEX 9-3

Country-Specific Definitions of State Enterprises

For purposes of paragraph 2 of Article 9-2, "state enterprise" means:

- (a) with respect to Canada, a Crown corporation within the meaning of the *Financial Administration Act* of Canada, R.S.C. 1985, c. F-11, as amended, a Crown corporation within the meaning of any comparable provincial law or equivalent entity that is incorporated under other applicable provincial law;
- (b) with respect to Jordan, any corporation established in accordance with a bilateral agreement between the government of Jordan and any other country, or established in accordance with a cabinet decision or by a special law.

CHAPTERIO

Environment

Article 10-1: Affirmations

- 1. The Parties recognize that each Party has sovereign rights and responsibilities to conserve and protect its environment, and affirm their environmental obligations under their domestic law, as well as their international obligations under multilateral environmental agreements.
- 2. The Parties recognize the mutual supportiveness between trade and environment policies and the need to implement this agreement in a manner consistent with high levels of environmental protection and conservation.

Article 10-2: Agreement on the Environment

The Parties have set out in the Agreement on the Environment mutual obligations, which address, *inter alia:*

- (a) the establishment of high levels of domestic environmental protection through their environmental laws and policies;
- (b) the commitment not to derogate from domestic environmental laws to encourage trade or investment;
- (c) compliance with and the enforcement of environmental laws;
- (d) accountability, transparency and public participation on environmental matters; and
- (e) the assessment of the environmental impacts of proposed projects.

Article 10-3: The Relationship between this Agreement and the Agreement on the Environment

- 1. The Parties recognize the importance of balancing trade obligations and environmental obligations.
- 2. The Parties affirm that the Agreement on the Environment complements this Agreement and that the two are mutually supportive.
- 3. The Joint Commission shall consider the reports and recommendations of the Committee on Environment, established under the Agreement on the Environment, in respect of any issues related to trade and the environment.

CHAPTERII

Labour

Article 11-1: Affirmations

The Parties reaffirm their obligations as members of the International Labour Organization (ILO) and their commitments to the !LO Declaration on Fundamental Principles and Rights at Work and its follow-up (1998), as well as their continuing respect for each other's Constitution and laws.

Article 11-2: Objectives

The Parties wish to build on their respective international commitments and to strengthen their cooperation on labour and in particular to:

- (a) improve working conditions and living standards in each Party's territory;
- (b) promote their commitment to the internationally recognized labour principles and rights;
- (c) promote compliance with and effective enforcement by each Party of its labour laws;
- (d) promote social dialogue on labour matters among workers and employers, and their respective organizations, and governments;
- (e) pursue cooperative labour-related activities on the basis of mutual benefit;

- (f) strengthen the capacity of the ministries responsible for labour affairs and other institutions responsible for administering and enforcing labour laws in their territories; and
- (g) foster full and open exchange of information between these ministries and institutions with regard to labour laws and its application in each Party's territory.

Article 11-3: Obligations

In order to further these objectives, the Parties' mutual obligations are set out in the *Agreement on Labour Cooperation between Canada and the Hashemite Kingdom of Jordan* (LCA) that addresses, *inter alia*:

- (a) general commitments, concerning the internationally recognized labour principles and rights that are to be embodied in each Party's labour laws;
- (b) a commitment not to derogate from domestic labour laws in order to encourage trade or investment;
- (c) effective enforcement of labour laws through appropriate government action, private rights of action, procedural guarantees, public information and awareness;
- (d) institutional mechanisms to oversee the implementation of the LCA through such means as a Ministerial Council, national advisory committees, national offices to receive and review public communications on specified labour law matters and to enable cooperative activities to further the objectives of the LCA;
- (e) general and ministerial consultations regarding implementation of the LCA and its obligations; and
- (f) independent review panels to hold hearings and make determinations regarding alleged non-compliance with the terms of the LCA and, if requested, monetary assessments.

Article 11-4: Cooperative Activities

The Parties recognize that labour cooperation plays an important role in advancing the level of compliance with labour principles and rights, and as such the LCA provides for the development of a framework for cooperative labour activities for the promotion of the objectives of the LCA. An indicative list of areas of possible cooperation between the Parties is set out in the LCA.

CHAPTER12

Transparency

Section A-Publication, Notification and Administration of Laws

Article 12-1: Publication

- 1. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application respecting any matter covered by this Agreement are promptly published or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.
- 2. To the extent possible, each Party shall:
 - (a) publish in advance any such measure that it proposes to adopt; and
 - (b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed measures.

Article 12-2: Notification and Provision of Information

- 1. To the maximum extent possible, each Party shall notify the other Party of any proposed or actual measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect the other Party's interests under this Agreement.
- 2. On request of the other Party, a Party shall, to the maximum extent possible, promptly provide information and respond to questions pertaining to any actual or proposed measure, whether or not the other Party has been previously notified of that measure.

3. Any notification or information provided under this Article shall not be determinative as to whether the measure is consistent with this Agreement.

Article 12-3: Administrativ@roceedings

With a view to administering all measures of general application affecting matters covered by this Agreement in a consistent, impartial and reasonable manner, each Party shall ensure that in its administrative proceedings applying the measures referred to in Article 12-1 to particular persons or goods of the other Party in specific cases:

- (a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, in accordance with domestic procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated and a general description of any issues in dispute;
- (b) such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when permitted by time, the nature of the proceeding, and the public interest; and
- (c) its procedures are in accordance with domestic law.

Article 12-4: Review and Appeal

1. Each Party shall establish or maintain judicial, quasi-judicial or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record or, where required by domestic law, the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided in its domestic law, that such decisions shall be implemented by, and shall govern the practice of, the offices or authorities with respect to the administrative action at issue.

Article 12-5: Cooperation on Promoting Increased Transparency

The Parties agree to cooperate, to the extent possible, in bilateral, regional and multilateral fora on ways to promote transparency in respect of international trade.

Article 12-6: Definitions

For purposes of this Section:

administrative uling of general application means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

(a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person or good of the other Party in a specific case; or

(b) a ruling that adjudicates with respect to a particular act or practice.

Section B - Anti-Corruption

Article 12-7: Statement of Principles

The Parties affirm their resolve to prevent and combat bribery and corruption in international trade.

Article 12-8: Anti-Corruption Measures

- 1. The Parties affirm their obligations under the *United Nations Convention against Corruption*, done at New York, 31 October 2003.
- 2. Each Party shall adopt or maintain the necessary legislative or other measures to establish, in matters affecting international trade, as criminal offences when committed intentionally:
 - (a) the solicitation or acceptance by a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties;
 - (b) the promise, offering or giving, to a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties;
 - (c) the promise, offering or giving to a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in relation to the performance of his or her official duties, in order to obtain or retain business or other undue advantage in relation to the conduct of international business; and

- (d) aiding, abetting or conspiring to commit any of the offences described in subparagraphs (a) through (c).
- 3. Each Party shall adopt such measures as may be necessary to establish its jurisdiction over criminal offences referred to in paragraph 2 that have been committed in its territory.
- 4. Each Party shall make the commission of an offence covered by this Article liable to sanctions that take into account the gravity of that offence.
- 5. Each Party shall adopt such measures, as may be necessary, consistent with its legal principles, to establish the liability of legal persons for participation in the offences covered by this Article. In particular, each Party shall ensure that legal persons convicted for offences established in accordance with this article are subject to effective, proportionate and dissuasive criminal or non-criminal sanctions, including monetary sanctions.
- 6. Each Party shall consider incorporating in its domestic legal system at the national level appropriate measures to provide protection against any unjustified treatment for any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Article.
- 7. Subparagraph 2(c) applies without prejudice to any obligations of each of the Parties as to diplomatic immunity under international law.

Article 12-9: Cooperation in InternationaFora

- 1. The Parties recognize the importance of regional and multilateral initiatives to prevent and combat bribery and corruption in international trade.
- 2. The Parties agree to work together to advance efforts in regional and multilateral fora to prevent and combat bribery and corruption in international trade, including by encouraging and supporting appropriate initiatives.

Article 12-10: Definitions

For purposes of this Section:

- (a) **foreign public official** means any person holding a legislative, executive, administrative, or judicial office of a foreign country, whether appointed or elected, and any person exercising a public function for a foreign country, including for a public agency or public enterprise;
- (b) **public official** means any person holding a legislative, executive, administrative or judicial office of a Party, whether appointed or elected and whether permanent or temporary.

CHAPTER13

Administration of the Agreement

Article 13-1: The Joint Commission

- 1. The Parties hereby establish the Joint Commission, comprising each Party's Minister primarily responsible for international trade or a designee.
- 2. The Joint Commission shall:
 - (a) supervise the implementation of this Agreement;
 - (b) review the general functioning of this Agreement, including the overall trade relationship between the Parties;
 - (c) oversee the further elaboration of this Agreement, including proposing amendments to the Agreement;
 - (d) supervise the work of all bodies established under this Agreement;
 - (e) adopt procedural rules that shall apply to dispute settlement proceedings, in addition to the provisions of Chapter 14 (Dispute Settlement); and
 - (f) consider any other matter that may affect the operation of this Agreement.
- 3. The Joint Commission may:
 - (a) adopt interpretative decisions concerning this Agreement binding on panels composed under Article 14-8;
 - (b) recommend to the Parties an extension of the transition period defined in Article 8-5 of Chapter 8 (Emergency Action);

- (c) seek the advice of non-governmental persons or groups;
- (d) take such other action in the exercise of its functions as the Parties may agree; and
- (e) propose amendments to the Parties in accordance with the objectives of this Agreement, to the following parts thereof:
 - the schedule of a Party contained in Annex 2-3, for the purpose of adding one or more goods excluded in the Tariff Elimination Schedule,
 - (ii) the phase-out periods established in Annex 2-3, for the purpose of accelerating the tariff reduction, and
 - (iii) the rules of origin established in Annex 4-1;
- 4. At the request of the Committee on the Environment established under the Agreement on the Environment, the Commission may propose amendments to Annex 1-5 to include other MEAs, to include amendments to any MEAs, or remove any MEAs listed in that Annex.
- 5. The Commission shall consider the reports and recommendations of the Committee on the Environment, established under the Agreement on the Environment, in respect of any issues related to trade and the environment.
- 6. The Commission may establish and delegate responsibilities to committees, subcommittees or working groups. Except where specifically provided for in this Agreement, the committees, subcommittees and working groups shall work under a mandate recommended by the Contact Points referred to in Article 13-2 and approved by the Commission.
- 7. The Commission shall establish its rules and procedures. All decisions of the Commission shall be taken by mutual agreement.

8. The Commission shall convene as agreed, or upon the request in writing of either Party. Unless otherwise agreed by the Parties, meetings of the Commission may be held in person or by any technological means available and shall be held or deemed to be held alternately in the territory of each Party.

Article 13-2: ContactPoints

- 1. Each Party shall promptly appoint a Contact Point and notify the other Party.
- 2. The Contact Points shall:
 - (a) monitor the work of all bodies established under this Agreement, referred to in Annex 13-2;
 - (b) recommend to the Commission the establishment of such bodies as they consider necessary to assist the Commission;
 - (c) coordinate preparations for Commission meetings;
 - (d) follow up on any decisions taken by the Commission, as appropriate;
 - (e) receive all notifications and information provided pursuant to this

 Agreement, and, as necessary, facilitate communications between the

 Parties on any matter covered by this Agreement; and
 - (f) deal with any other matter that may affect the operation of this Agreement, as mandated by the Commission.
- 3. Regular meetings of the Contact Points may be held; such meetings shall be held as often as requested by one of them.
- 4. Each Party may request in writing at any time that a special meeting of the Contact Points be held. Such a meeting shall take place within thirty (30) days of receipt of the request.

5. Both regular and special meetings of the Contact Points may be held in person or by any technological means available.

Article 13-3: Trade-Related Cooperation

To realize the objectives of this Agreement and in order to contribute to the implementation of its provisions, and in order to help the Parties to maximize the opportunities and benefits deriving from this Agreement, the Parties declare their readiness to explore, as appropriate and subject to the availability of resources, trade-related technical assistance.

ANNEX 13-2

Committees, Subcommittees and Working Groups

1. Committees:

Committee on Trade in Goods and Rules of Origin

CHAPTER14

Dispute Settlement

Article 14-1: Co-operation

The Parties shall at all times endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation and consultations to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

Article 14-2: Scope of Application

- 1. Except as provided in paragraphs 3 and 4, the dispute settlement provisions of this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement or wherever a Party considers that:
 - (a) an actual or proposed measure of the other Party is or would be inconsistent with the obligations of this Agreement;
 - (b) the other Party has otherwise failed to carry out its obligations under this Agreement; or
 - (c) any benefit that the Party could reasonably have expected to accrue to it under any provision of Chapters 2 (National Treatment and Market Access for Goods), 3 (Electronic Commerce), 4 (Rules of Origin), 5 (Customs Procedures) or 6 (Trade Facilitation) is being nullified or impaired as a result of the application of any measure of the other Party that is not inconsistent with this Agreement.
- 2. In any dispute in respect of subparagraph 1(c), a panel established under this Chapter shall take into consideration the jurisprudence interpreting Article XXIII:1(b) of the GATT 1994. A Party may not invoke subparagraph 1(c) with respect to any measure subject to an exception under Article 15-1 nor with respect to any measure subject to the exception under Article 15-5.

- 3. This Chapter does not apply to any matters arising in relation to any one of the following: Articles 1-3 and 1-4; and Chapters 7 (Sanitary and Phytosanitary Measures), 10 (Environment) and 11 (Labour).
- 4. Neither Party may request the establishment of an arbitral panel under this Chapter regarding any proposed emergency action pursuant to Chapter 8 (Emergency Action).

Article 14-3: Choice of Forum

- 1. Subject to paragraph 2, disputes regarding any matter arising under both this Agreement and the WTO Agreement or any other free trade agreement to which both Parties are party, may be settled in either forum at the discretion of the complaining Party.
- 2. In any dispute referred to in paragraph 1 where the Party complained against claims that its measures are subject to Article 1-5 and requests in writing that the matter be considered under this Agreement, the complaining Party may, in respect of that matter, thereafter have recourse to dispute settlement procedures solely under this Agreement.
- 3. Where the complaining Party requests the establishment of a dispute settlement panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of the others, unless the Party complained against makes a request pursuant to paragraph 2.

Article 14-4: Consultations

- 1. A Party may request in writing consultations with the other Party regarding any matter referred to in Article 14-2.
- 2. The requesting Party shall deliver the request to the other Party, and shall set out the reasons for the request, including the identification of the measure or other matter at issue under Article 14-2 and an indication of the legal basis for the complaint.

- 3. Subject to paragraph 4, the Parties shall, unless otherwise agreed, enter into consultations within 30 days of the date of receipt of the request by the other Party.
- 4. In cases of urgency, including those involving goods that rapidly lose their trade value, such as perishable goods, consultations shall commence within 15 days of the date ofreceipt of the request by the other Party.
- 5. The requesting Party may request the other Party to make available personnel of its government agencies or other regulatory bodies who have expertise in the matter subject to consultations.
- 6. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of any matter through consultations under this Article. To this end, each Party shall:
 - (a) provide sufficient information that is reasonably available to it to the other party to enable a full examination of the measure or other matter at issue; and
 - (b) treat any confidential or proprietary information received in the course of consultations on the same basis as the Party providing the information.
- 7. Consultations are confidential and without prejudice to the rights of the Parties in proceedings under this Chapter.
- 8. Consultations may be held in person or by any other means agreed to by the Parties.

Article 14-5: Good Offices, Conciliation and Mediation

- 1. The Parties may agree to undertake an alternative method of dispute resolution, such as good offices, conciliation or mediation.
- 2. Such alternative methods of dispute resolution shall be conducted according to procedures agreed to by the Parties.

- 3. Procedures established under this Article may begin at any time and be suspended or terminated at any time by either Party. Once procedures for good offices, conciliation or mediation are terminated, the requesting party may then proceed with a request for the establishment of a panel or in case of a suspension of proceedings before a panel, resume such proceedings.
- 4. Proceedings involving good offices, conciliation and mediation are confidential and without prejudice to the rights of the Parties in any other proceedings.

Article 14-6: Referralto a Panel

- 1. Unless the Parties agree otherwise, if a matter referred to in Article 14-4 has not been resolved within:
 - (a) forty-five (45) days of the date ofreceipt of the request for consultations; or
 - (b) twenty-five (25) days of the date of receipt of the request for consultations for matters referred to in paragraph 4 of Article 14-4;

the complaining Party may refer the matter to a dispute settlement panel by providing written notice to the other Party.

- 2. In the notice referred to in paragraph 1, the complaining Party shall identify the specific measures or other matter at issue and provide a brief summary of the legal basis of the complaint sufficient to present the problem clearly.
- 3. A dispute settlement panel may not be established to review a proposed measure.
- 4. The term "date ofreceipt" in paragraph | refers to the date on which the request for consultations was received by the other Party.

Article 14-7: Qualifications of Panel Members

- 1. Each panel member shall:
 - (a) have expertise or experience in international law, international trade, other matters covered by this Agreement, or in the settlement of disputes arising under international trade agreements;
 - (b) be chosen strictly on the basis of objectivity, reliability and sound judgement;
 - (c) be independent of, and not be affiliated with or take instructions from either Party, nor have dealt with the matter in dispute in any capacity;
 - (d) not be a national of either Party, nor have his or her usual place of residence in the territory of either of the Parties, nor be employed by either of them; and
 - (e) comply with a code of conduct for dispute settlement that the Commission shall establish no later than one year following the entry into force of this Agreement or in any event no later than the commencement of any dispute settlement proceedings, whichever comes first.
- 2. If a Party believes that a panel member does not satisfy a qualification in paragraph 1, the Parties shall consult and may remove the panel member by consensus.

Article 14-8: Panel Composition

- 1. The panel shall comprise three members.
- 2. Each Party shall, within 30 days of the Receipt Date, appoint one panel member, propose up to four candidates to serve as chair of the panel and notify the other Party in writing of the appointment and its proposed candidates to serve as the chair. If a Party fails to appoint a panel member in accordance with this paragraph, the panel member shall be selected by lot from the candidates proposed for the chair.
- 3. The Parties shall endeavour to appoint by consensus the chair from among the candidates proposed, within 60 days of the Receipt Date. If the Parties fail to agree on the chair within this time period, the chair shall be selected by lot from the candidates proposed within a further seven days.
- 4. If a panel member appointed by a Party withdraws, is removed, or is unable to serve, a replacement shall be appointed by that Party within 30 days, failing which the replacement shall be appointed in accordance with paragraph 3. If the chair of the panel withdraws, is removed or becomes unable to serve, the Parties shall endeavour to appoint a replacement by consensus, failing which the replacement shall be appointed by a selection by lot within 30 days from among the remaining candidates previously proposed for the chair. If there are no remaining candidates, the Parties shall each propose up to three additional candidates and the chair shall be selected by lot from among them. In any such case, any time period applicable to the proceeding shall be suspended for a period beginning on the date the panel member or chair withdraws, is removed, or is unable to serve, and ending on the date the replacement is selected.
- 5. In this Article, the "Receipt Date" refers to the date on which the notice referring an issue to a dispute settlement panel pursuant to paragraph 1 of Article 14-6 is received by the other Party.

Article 14-9: Rules of Procedure

- 1. Any panel established under this Chapter shall follow the provisions of this Chapter, including Annex 14-9 (Detailed Rules pertaining to Dispute Settlement Proceedings) ("Detailed Rules"), as well any additional procedural rules adopted by the Joint Commission pursuant to subparagraph 2(e) of Article 13-1. A panel may establish, in consultation with the Parties, supplementary rules of procedure that do not conflict with the provisions of this Chapter or with any additional procedural rules adopted by the Joint Commission.
- 2. Unless the Parties determine otherwise, the rules of procedure of a panel shall ensure:
 - (a) an opportunity for each Party to provide initial and rebuttal written submissions;
 - (b) subject to subparagraph (f), that each Party's written submissions, written versions of its oral statements, and written responses to requests or questions from the panel may be made public;
 - (c) the right to at least one hearing before the panel and that, subject to subparagraph (f), such hearings shall be open to the public;
 - (d) that the panel allow a non-governmental person of a Party the opportunity to provide written views regarding the dispute that may assist the panel in evaluating the submissions and arguments of the Parties;
 - (e) that all submissions and comments made to the panel be available to the other Party; and
 - (f) the protection of confidential information, in accordance with Articles 15-2 and 15-5.

- 3. Unless the Parties determine otherwise, the terms of reference of the Panel shall be:
 - "To examine, in the light of the relevant provisions of the Agreement, the matter referred to in the notification of referral to a panel and to make findings, determinations and recommendations as provided in Article 14-10."
- 4. If a complaining Party claims that there is nullification or impairment of benefits in the sense of subparagraph 1(c) of Article 14-2, the terms of reference shall so indicate.
- 5. If a Party requests the panel to make findings regarding the degree of adverse effects of any measure found not to conform to the obligations of the Agreement or regarding the degree of nullification or impairment in the sense of subparagraph 1(c) of Article 14-2, the terms of reference shall so indicate.
- 6. On request of a Party, or on the panel's own initiative, the panel may seek information and technical advice from any person or body that it deems appropriate, in accordance with paragraph 14 of the Detailed Rules and subject to any terms and conditions agreed by the Parties. Any information obtained in this manner must be disclosed to each Party and submitted for their comments.
- 7. The panel may rule on its own jurisdiction.
- 8. Findings, determinations and recommendations of the panel under Article 14-10 shall be made by a majority of its members. Panel members may furnish separate opinions on matters not unanimously agreed. A panel shall not disclose which panellists are associated with majority or minority opinions. The panel may delegate to the chair authority to make administrative and procedural decisions.
- 9. The Parties shall bear the expenses of a panel, including the remuneration of its members, in accordance with additional procedural rules that will be adopted by the Joint Commission.

Article 14-10: Panel Reports

- 1. Unless the Parties determine otherwise, the panel shall issue reports in accordance with the provisions of this Chapter.
- 2. The panel shall base its reports on: the provisions of this Agreement, applied and interpreted in accordance with the rules of interpretation of public international law; the submissions and arguments of the Parties; and any information and technical advice put before it pursuant to the provisions of this Chapter.
- 3. The panel shall, within 90 days after the appointment or selection of the panel members is completed, present to the Parties an initial report containing its findings of fact and its determinations as to:
 - (a) whether the measure at issue is inconsistent with a Party's obligations under this Agreement; or
 - (b) any other issue included in the terms of reference.
- 4. On request by a Party, the panel shall include in its initial report recommendations for resolution of the dispute.
- 5. A Party may submit written comments to the panel on its initial report. After considering any such comments, the panel, on its own initiative or on the request of either Party, may:
 - (a) request the views of either Party;
 - (b) reconsider its report; and
 - (c) make any further examination that it considers appropriate.
- 6. The panel shall present to the Parties a final report within 60 days of presentation of the initial report.

7. Notwithstanding any other provision of this Article, the initial report of the panel shall be confidential. The final report of the panel may be published by either Party or the panel 15 days after it is presented to the Parties, or such longer period as the Parties may agree, subject to the protection of confidential information.

Article 14-11: Clarification of panel report

- 1. Within 10 days after the presentation of the final report, a Party may submit a written request to the panel for clarification of any determinations or recommendations in the report that the Party considers ambiguous. The panel shall respond to the request within 10 days after the presentation of such request.
- 2. The submission of a request pursuant to paragraph | shall affect the time periods referred to in paragraphs 3 and 4 of Article 14-12 and paragraph | of Article 14-13, unless the panel decides otherwise.

Article 14-12: Implementation the Final Report

- 1. On receipt of the final report of the panel, the Parties shall mutually agree on the resolution of the dispute, which shall be in conformity with the determinations and recommendations, if any, of the panel, unless the Parties otherwise reach a mutually satisfactory solution.
- 2. Wherever possible, the resolution shall be removal of any measure found to be inconsistent with the obligations of this Agreement or removal of the nullification or impairment in the sense of subparagraph 1(c) of Article 14-2.
- 3. If the Parties are unable to reach a mutually satisfactory solution within 60 days of presentation of the final report, or such other period as the Parties may agree, the Party complained against shall, with the consent of the complaining Party, propose an action plan to bring the Party complained against into compliance with the obligations in this Agreement. If the complaining Party accepts the proposed action plan, the Party complained against shall comply with the plan.

4. If the Parties are unable to agree to a mutually satisfactory solution or an action plan within 90 days of presentation of the final report, or such other period as the Parties may determine, the Party complained against shall, if so requested by the complaining Party, enter into negotiations regarding compensation.

Article 14-13: Non-Implementation - Suspension of Benefits

- 1. The complaining Party may suspend the application of the benefits of the Party complained against of equivalent effect, following notice to that Party specifying the level of benefits that the complaining Party proposes to suspend and until such time as they have reached a mutually satisfactory solution of the dispute, if:
 - (a) no satisfactory compensation has been agreed pursuant to paragraph 4 of Article 14-12 within 30 days from the date of the complaining Party's request;
 - (b) ninety days have passed since the presentation of the final report, where compensation is not requested pursuant to paragraph 4 of Article 14-12; or
 - (c) the Parties have agreed to a mutually satisfactory solution of the dispute, an action plan, or compensation, and the complaining Party considers that the Party complained against has failed to observe the terms of such an agreement.
- 2. The suspension of benefits shall be temporary and be applied by the complaining Party only until the measure found to be inconsistent with the obligations of this Agreement or otherwise nullifying or impairing benefits in the sense of subparagraph 1(c) of Article 14-2 has been withdrawn or amended so as to bring it into conformity with this Agreement, including as a result of the panel process described in Article 14-14, or until such time as the Parties have otherwise reached agreement on a resolution of the dispute.

Article 14-14: Compliance and Suspension of Benefits

- 1. A Party may, by a written notice to the other Party, request that the panel established under Article 14-6 be reconvened to make a determination with respect to:
 - (a) whether the level of benefits suspended by a Party pursuant to paragraph 1 of Article 14-12 is manifestly excessive; or
 - (b) any disagreement as to the existence or consistency with this Agreement of measures taken to comply with the determinations or recommendations of the panel made pursuant to Article 14-10.
- 2. In interpreting the terms "the existence or consistency with" and "measures taken to comply", the panel acting pursuant to paragraph | shall take into account the relevant jurisprudence under the Dispute Settlement Understanding of the WTO Agreement.
- 3. A complaining Party may continue to suspend benefits during proceedings under paragraph 1.
- 4. In the written notice referred to in paragraph 1, a Party shall identify the matter at issue and provide a brief summary of the legal basis of the complaint sufficient to present the problem clearly.
- 5. The panel shall be reconvened either:
 - (a) upon receipt by the other Party of a written notice referred to in paragraph 1; or
 - (b) in the event that any original panel member is unable to serve on the panel, on the date on which a replacement panel member is appointed in accordance with the provisions of Article 14-8.
- 6. The provisions of Articles 14-9 and 14-10 apply to procedures adopted and reports issued by the panel reconvened under this Article, with the exception that the panel shall:
 - (a) present a final report within 45 days of being reconvened where the request concerns subparagraph l(a) only, and otherwise within 90 days; and

- (b) present an interim report 15 days prior to presenting a final report.
- 7. A panel reconvened under this Article may include in its final report a recommendation, where appropriate, that any suspension of benefits be terminated or that the amount of benefits suspended be modified.

Article 14-15: Referralsof Mattersfrom Judicialor Administrativ@roceedings

- 1. If an issue of interpretation or application of this Agreement arises in any domestic judicial or administrative proceeding of a Party that either Party considers would merit its intervention, or if a court or administrative body solicits the views of a Party, that Party shall notify the other Party. The Joint Commission shall endeavour to determine an appropriate response as expeditiously as possible.
- 2. The Party in whose territory the court or administrative body is located shall submit any agreed interpretation of the Joint Commission to the court or administrative body in accordance with the rules of that forum.
- 3. If the Joint Commission is unable to act, each Party may submit its own views to the court or administrative body in accordance with the rules of that forum.

Article 14-16: PrivateRights

No Party may provide for a right of action under its domestic law against another Party on the ground that a measure of the other Party is inconsistent with this Agreement.

ANNEX 14-9

Detailed Rules Pertaining to Dispute Settlement Proceedings

Application

1. The following detailed rules shall apply to dispute settlement proceedings under Chapter 14 (Dispute Settlement).

Definitions

- 2. For the purposes of this Annex:
 - (a) **adviser** means a person retained by a Party to advise or assist that Party in connection with the panel proceeding;
 - (b) **complaining Party** means a Party that refers a matter to a panel under Article 14-6;
 - (c) **legal holiday** means every day designated by a Party as a holiday for the purposes of these rules;
 - (d) **panel** means the panel established under Article 14-8;
 - (e) **Partycomplained against** means the Party that has received the notice of referral to the panel pursuant to Article 14-6;
 - (f) **representative**neans an employee of a government department or agency or of any other government entity of a Party; and
 - (g) courtreportermeans a designated note-taker.

3. Any reference made in these rules to an Article is a reference to the appropriate Article in Chapter 14 (Dispute Settlement).

Written Submissions and Other Documents

- 4. Each Party shall deliver the original and no less than four (4) copies of any written submission to the panel and one (1) copy to the Embassy of the other Party. Delivery of submissions and any other document related to the panel proceedings may be made by facsimile or other means of electronic transmission if the Parties so agree. Where a Party delivers physical copies of written submissions or any other document related to the panel proceedings, that Party shall deliver at the same time an electronic version of such submissions or other document.
- 5. The complaining Party shall deliver an initial written submission no later than ten-(10) days after the date on which the last panel member is appointed. The Party complained against shall, in turn, deliver a written counter-submission no later than twenty (20) days after the date on which the initial written submission of the complaining Party is due.
- 6. The panel shall establish, in consultation with the Parties, dates for the delivery of the subsequent written rebuttal submissions of the Parties and any other written submissions that the panel and the Parties agree are appropriate.
- 7. A Party may at any time correct minor errors of a clerical nature in any written submission or other document related to the panel proceeding by delivering a new document clearly indicating the changes.
- 8. If the last day for delivery of a document falls on a legal holiday observed by a Party or on any other day on which the government offices of that Party are closed by order of the government or by *force majeure*, the document may be delivered on the next business day.

- 9. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement shall have the burden of establishing such inconsistency.
- 10. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.

Written Submission by a Non-Governmental Person

- 11. A panel may, on application, grant leave to a non-governmental person to file a written submission. In making its decision to grant leave, the panel shall consider, *inter alia*:
 - (a) whether there is a public interest in the proceeding;
 - (b) whether the non-governmental person has a substantial interest in the proceeding;
 - (c) whether a written submission from that non-governmental person would assist the panel in the determination of a factual or legal issue related to the proceeding by bringing a perspective, particular knowledge or insight that is different from that of the Parties; and
 - (d) any submissions by the Parties on the application for leave.
- 12. An interest in the development of trade law jurisprudence, the interpretation of the Agreement, or in the subject matter of the dispute does not alone suffice in establishing the presence of a substantial interest in the proceeding by a Non-Governmental Person.

- 13. Where the panel has granted leave to a non-governmental person to file a written submission, it shall ensure that:
 - (a) the written submission does not introduce new issues to the dispute and is within the terms of reference of the dispute as defined by the Parties;
 - (b) the non-governmental person follows any rules adopted by the Commission for the filing of such written submissions;
 - (c) the written submission avoids disrupting the proceeding and preserves the equality of the Parties; and
 - (d) the Parties have the opportunity to respond to the written submission in the proceedings.

Role of Experts

- 14. On request of a disputing party, or on its own initiative, the panel may seek information and technical advice from any person or body that it deems appropriate subject to paragraphs 15 and 16 and such additional terms and conditions as the disputing Parties may agree upon. The requirements set out in paragraph 6 of Article 14-9 shall apply to the experts or bodies, as appropriate.
- 15. Before the panel seeks information or technical advice, it shall:
 - (a) notify the disputing Parties of its intention to seek information or technical advice under paragraph 14 and provide them with an adequate period of time to submit comments; and
 - (b) provide the Parties with a copy of any information or technical advice received under paragraph 14 and provide them with an adequate period of time to submit comments.

16. When the panel takes into consideration the information or technical advice received under paragraph 14 for the preparation of its report, it shall also take into consideration any comments or observations submitted by the Parties with respect to such information or technical advice.

Operation of Panels

- 17. The chair of the panel shall preside at all of its meetings.
- 18. The panel may conduct its business by any appropriate means, including by telephone, facsimile transmission and video or computer links.
- 19. Only panel members may take part in the deliberations of the panel. The panel may, in consultation with the Parties, employ such number of assistants, interpreters or translators, or court reporters as may be required for the proceeding and permit them to be present during such deliberations. The panel member and the persons employed by the panel shall maintain the confidentiality of the panel's deliberations and any information that is protected pursuant to subparagraph 2(±) of Article 14-9.
- 20. The panel may, in consultation with the Parties, modify any time-period applicable in the panel proceedings and make other procedural or administrative adjustments as may be required in the proceeding.

Hearings

- 21. The chair of the panel shall fix the date and time of any hearing in consultation with the Parties and the other panel members, and then notify the Parties in writing of such date and time.
- 22. The location of hearings shall alternate between the territories of the Parties with the first hearing to take place in the territory of the Party complained against.
- 23. No later than five (5) days before the date of a hearing, each Party shall deliver to the other Party and the panel a list of the names of representatives or advisers who will be attending the hearing.

- 24. A hearing shall be conducted by the panel in a manner that ensures that the complaining Party and the Party complained against are afforded equal time for arguments, replies and counter-replies.
- 25. Further to subparagraph 2(c) of Article 14-9, the panel shall, in consultation with the Parties, adopt appropriate logistical arrangements and procedures to ensure that hearings are not disrupted by the attendance of the public. Such procedures may include, *inter alia*, the use of live web-broadcasting or of closed-circuit television.
- 26. The panel shall arrange the preparation of transcripts of the hearing, if any, and shall, as soon as possible after any such transcripts are prepared, deliver a copy to each Party.

Ex Parte Contacts

- 27. No Party shall communicate with the panel without notifying the other Party. The panel shall not communicate with a Party in the absence of, or without notifying, the other Party.
- 28. No panel member may discuss any aspect of the substantive subject matter of the proceeding with the Parties in the absence of the other panel members.

Remuneration and Payment of Expenses

29. The panel shall keep a record and render to the Parties a final account of all general expenses incurred in connection with the proceedings, including those paid to the assistants, court reporters or other individuals that it retains in a panel proceeding, in consultation with the Parties.

CHAPTER15

Exceptions

Article 15-1: General Exceptions

For the purposes of Chapters 2 (National Treatment and Market Access for Goods), 4 (Rules of Origin), 5 (Customs Procedures), 6 (Trade Facilitation) and 8 (Emergency Action), Article XX of GATT 1994 is incorporated into and made part of this Agreement. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures necessary to protect human, animal or plant life or health. The Parties further understand that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

Article 15-2: National Security

Nothing in this Agreement shall be construed:

- (a) to require either Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests;
- (b) to prevent either Party from taking any actions that it considers necessary for the protection of its essential security interests:
 - (i) relating to the traffic in arms, ammunition and implements of war and to such traffic and transactions in other goods, materials, services and technology undertaken directly or indirectly for the purpose of supplying a military or other security establishment,

- (ii) taken in time of war or other emergency in international relations, or
- (iii) relating to the implementation of national policies or international agreements respecting the non-proliferation of nuclear weapons or other nuclear explosive devices; or
- (c) to prevent either Party from taking action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 15-3: Taxation

- 1. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.
- 2. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, the convention shall prevail to the extent of the inconsistency.
- 3. Notwithstanding paragraph 2, Article 2-2 and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of the GATT 1994.

Article 15-4: Disclosure of Information

1. Nothing in this Agreement shall be construed to require a Party to furnish or allow access to information the disclosure of which would impede law enforcement or would be contrary to the Party's law protecting the deliberative and policy-making processes of the executive branch of government at the cabinet level, personal privacy or the financial affairs and accounts of individual customers of financial institutions.

2. Nothing in this Agreement shall be construed to require, during the course of any dispute settlement procedure under this Agreement, a Party to furnish or allow access to information protected under its competition laws, or a competition authority of a Party to furnish or allow access to any other information that is privileged or otherwise protected from disclosure.

Article 15-5: CulturalIndustries

Nothing in this Agreement shall be construed to apply to measures adopted or maintained by either Party with respect to cultural industries except as specifically provided in Article 2-3.

Article 15-6: World TradeOrganizationWaivers

To the extent that there are overlapping rights and obligations in this Agreement and the WTO Agreement, the Parties agree that any measures adopted by a Party in conformity with a waiver decision adopted by the World Trade Organization pursuant to paragraph 3 of Article IX of the WTO Agreement, shall be deemed to be also in conformity with the present Agreement.

Article 15-7: Definitions

For purposes of this Chapter:

(a) **competition authority**means

- (i) For Canada, the Commissioner of Competition or any successor notified in writing to the other Party, and
- (ii) For Jordan, the Competition Directorate at the Ministry ofIndustry and Trade or any successor notified in writing to the other Party.

(b) information protectedunderits competition laws means

- (i) For Canada, information within the scope of section 29 of the *Competition Act*, R.S.C. 1985, c. C-34, as amended, and
- (ii) For Jordan, information protected under any of its following laws:
 - Competition Law No. 33 of 2004, as amended;
 - Unfair Competition and Trade Secrets Law No. 15 of 2000, as amended; or
 - Protection of State's Secrets and Documents Law No. 50 of 1971, as amended.
- (c) **tax convention** means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

- (d) taxes and taxationmeasures do not include:
 - (i) a customs duty,
 - (ii) an antidumping or countervailing duty that is applied pursuant to a Party's domestic law,
 - (iii) a fee or other charge in connection with importation commensurate with the cost of services rendered, or
 - (iv) a premium offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions, tariff rate quotas or tariff preference levels.

CHAPTER16

Final Provisions

Article 16-1: Annexes and Appendices

The Annexes and Appendices of this Agreement constitute integral parts thereof.

Article 16-2: Interpretative and Explanator Notes

Where this Agreement refers to or incorporates by reference other agreements or specific provisions therein, such references include related interpretative and explanatory notes. Such references also include successor agreements or specific equivalent provisions therein, provided that both Parties are party to such successor agreements.

Article 16-3: Amendments

The Parties shall agree in writing to any amendment of this Agreement. Each Party shall notify the other Party in writing of the completion of the domestic procedures required for the entry into force of the amendment. Unless the Parties agree otherwise, the amendment shall enter into force from the date of the second of these notifications.

Article 16-4: Entryinto Force

Each Party shall notify the other Party in writing through diplomatic channels of the completion of the domestic procedures required for the entry into force of this Agreement. Unless the Parties agree otherwise, this Agreement shall enter into force 30 days from the date of the second of these notifications.

Article 16-5: Termination

This Agreement shall renotification to the other Party. of such notification.			by either Party by written six months after the date			
IN WITNESS WHEREOF th	e undersigned, be	eing duly author	rized by their respective			
Governments, have signed this	Agreement.					
DONE in duplicate at	, this	day of	2009 in the			
English, Arabic and French languages, each version being equally authentic.						
FORTHE HASHEMITE KINGDOM OF JORDAN		FORCANAD)A			

ANNEX 4-1

SPECIFIC RULES OF ORIGIN

Part A- General Interpretative Notes

- 1. For purposes of interpreting the rules of origin set out in this Annex:
 - (a) the specific rule, or specific set of rules, that applies to a particular heading, subheading or group of headings or subheadings is set out immediately adjacent to that heading, subheading or group of headings or subheadings;
 - (b) a requirement of a change in tariff classification or any other condition set out in a specific rule applies only to non-originating materials;
 - (c) the expression "a change from any other heading" or "a change from any other subheading" means a change from any other heading (or subheading) of the Harmonized System, including, where applicable, any other heading (or subheading) within the group of headings (or subheadings) to which the rule is applicable;
 - (d) the expression "a change from any heading outside that group" or "a change from any subheading outside that group" means a change from any other heading (or subheading) of the Harmonized System, except from any other heading (or subheading) within the group of headings (or subheadings) to which the rule is applicable;

- (e) the expression
 - "a change from within that heading",
 - "a change from within that subheading",
 - · "a change from within any one of these headings",
 - "a change from within any one of these subheadings",
 - "a change to (a good) of (a tariff provision) from within that (tariff provision)"

means a change from any other good or material of that same heading (or subheading) of the Harmonized System;

- (f) where two or more rules are applicable to a heading, subheading or group of headings or subheadings and the alternative rule contains a phrase commencing with the words "whether or not",
 - (i) the change in tariff classification specified in the phrase commencing with the words "whether or not" reflects the change specified in the first rule applicable to the heading, subheading or group of headings or subheadings,
 - (ii) the only change in tariff classification permitted by the alternative rule, in addition to the change in tariff classification specified at the beginning of that rule, is the change specified in the phrase commencing with the words "whether or not",
 - (iii) unless otherwise specified, only the value of the non-originating materials referred to at the beginning of the alternative rule, and specified again in the phrase commencing with the words "provided that the value of the non-originating materials", shall be included in calculating the value of non-originating materials, and
 - (iv) the value of any non-originating materials satisfying the change of tariff classification specified in the phrase commencing with the words "whether or not" shall not be included in calculating the value of non-originating materials;

- (g) reference to weight in the rules for goods provided for in Chapters I through 24 of the Harmonized System means dry weight unless otherwise specified in the Harmonized System;
- (h) the following definitions apply:
 - (i) **chapter**means a chapter of the Harmonized System,
 - (ii) **heading** means any four-digit number, or the first four digits of any number, used in the nomenclature of the Harmonized System,
 - (iii) section means a section of the Harmonized System, and
 - (iv) **subheading** means any six-digit number, or the first six digits of any number, used in the nomenclature of the Harmonized System.
- 2. A product specific rule of origin set out in this Annex represents the minimum amount of production required to be carried out on non-originating materials for the resulting good to achieve originating status. A greater amount of production than that required by the rule for that good will also confer originating status.
- 3. Where a rule of this Annex applicable to a good contains both a required change in tariff classification and a percentage for the maximum value of non-originating materials, the *de minimis* provision of Article 4-4 permits the use of non-originating materials which do not satisfy the tariff change requirement, as long as the value of such materials does not exceed IO per cent of the transaction value of the good. However, the value of such non-originating materials shall be included when calculating the value of non-originating materials and under no circumstances may the percentage for the maximum value of non-originating materials as set out in the rule be exceeded through the use of the *de minimis* provision.

4. Where:

- (a) a rule of this Annex applicable to a good contains both a required change in tariff classification and a percentage for the maximum value of non-originating materials, and
- (b) one or more of the non-originating materials used in the production of the good are classified in the same subheading, or heading that is not further subdivided into subheadings, as the good itself,

subparagraph 1(d) of Article 4-1, which provides that the good shall be considered as originating if the value of the non-originating materials classified as or with the good does not exceed the given percentage of the transaction value of the good, may be applied.

- 5. Given that, in the case described in paragraph 4, the good resulting from the application of subparagraph 1(d) of Article 4-1 qualifies as originating in its own right, no account shall be taken of the non-originating materials contained therein when that good is used in the production of another good. In this particular instance, only the value of any other non-originating materials that are used in the production of the final good and that satisfy the required change in tariff classification set out in the rule of this Annex would need to be taken into account when calculating the value of non-originating materials for purposes of determining the origin of the final good.
- 6. The product specific rules of origin set out in this Annex also apply to used goods.

PartB - Specific Rules of Origin

Section I	Live Animals; Animal Products(Chapters1 - 5)

Section I	Live Animals; Animal Products(Chapters1- 5)			
Chapter 1	Live Animals			
01.01-01. 06	A change from any other chapter.			
Chapter2	Meat and Edible Meat Offal			
02.01-02.10	A change from any other chapter.			
Chapter3	Fish and Crustaceans, Molluscs and OtherAquatic Invertebrates			
03.01-03.03	A change from any other chapter.			
03.04	A change from any other heading.			
0305.10-0305.69	A change from any other subheading.			
0306.11-0306.14	A change from any other heading.			
0306.19	A change from any other subheading, except from subheading 0306.29.			
0306.21-0306.24	A change from any other heading;			
	A change to crustaceans, in shell, cooked by steaming or by boiling in water from live crustaceans of the same subheading; or			
	A change to dried crustaceans, whether in shell or not, from crustaceans of the same subheading.			
0306.29	A change from any other subheading, except from subheading			

A change to dried goods from any other good of these

0306.19.

subheadings;

0307.10-0307.99

A change to flours, meals or pellets of subheading 0307.99 from any other subheading; or

A change from any other heading.

Chapter 4	Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of					
	Animal Origin, Not Elsewhere Specified or Included					
04.01-04.06	A change from any other chapter, except from dairy preparations					
	of subheading 1901.90 containing more than 10 per cent by weight					
	of milk solids.					
04.07-04.10	A change from any other chapter.					
Chapter 5	Products of Animal Origin, Not Elsewhere Specified or Included					
05.01-05.11	A change from any other chapter.					

Section II Vegetable Products(Chapters6 - 14)

Note: Agricultural and horticultural goods grown in the territory of a

Party shall be treated as originating in the territory of that Party even **if** grownfrom seed, bulbs, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a non-

Party.

Chapter 6 Live Trees and OtherPlants; Bulbs, Roots and the Like; Cut

Flowers and OrnamentaFoliage

06.01-06.04 A change from any other chapter.

Chapter7 Edible Vegetables and CertainRoots and Tubers

07.01-07. 09 A change from any other chapter.

0710.10-0710.80 A change from any other chapter.

0710.90 A change from any other subheading.

O7.11 A change from any other chapter.

0712.20-0712.39 A change from any other chapter.

O712.90 A change to mixtures of vegetables from within this subheading or

any other subheading; or

A change to any other good from any other chapter.

07.13-07.14 A change from any other chapter.

Chapter8 Edible Fruitand Nuts; Peel of CitrusFruitor Melons

08.01-08.12 A change from any other chapter.

0813 .10-0813 .40 A change from any other chapter.

0813.50	A change from any other subheading.
08.14	A change from any other heading.
Chapter 9	Coffee, Tea, Mate and Spices
09.01-09.10	A change from within any one of these subheadings or any other subheading.
Chapter 10	Cereals
10.01-10.08	A change from any other chapter.
Chapter 11	Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten
11.01-11.09	A change 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 from any other chapter.
Chapter 13	Lac; Gums, Resins and Other Vegetable Saps and Extracts
13.01-13.02	A change from any other chapter.
Chapter 14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included
14.01-14.04	A change 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
15.01-15.15	A change from any other chapter.
1516.10	A change to a good obtained entirely from fish or marine mammals of any other heading; or
	A change to any other good from any other chapter.
1516.20	A change from any other chapter.
15.17-15.22	A change from any other chapter.

Section IV	PreparedFoodstuffs; Beverages, Spirits and Vinegar; Tobacco and ManufacturedFobacco Substitutes (Chapters16 - 24)				
Chapter 16	Preparations of Meat, of Fish or of Crustaceans Molluscs or Other Aquatic Invertebrates				
16.01-16.03	A change from any other chapter.				
1604.11-1604.19	A change from any other heading.				
1604.20	A change from within that subheading or any other subheading.				
1604.30	A change from any other heading.				
16.05	A change from any other heading.				
Chapter17	Sugars and Sugar Confectionery				
1701.11-1701.12	A change from any other chapter.				
1701.91-1701.99	A change from any subheading outside that group.				
17.02-17.03	A change from any other chapter.				
17.04	A change from any other heading.				
Chapter18	Cocoa and Cocoa Preparations				
18.01-18.06	A change from any other subheading.				
Chapter19	Preparations Cereals, Flour, Starchor Milk; Pastrycooks' Products				

A change from any other chapter.

1901.10

1901.20	A change to mixes and doughs containing more than 25 per cent by weight of butterfat, not put up for retail sale, from any other chapter, except from heading 04.01 through 04.06; or
	A change to any other good from any other chapter.
1901.90	A change to dairy preparations containing more than 10 per cent by weight of milk solids from any other chapter, except from heading 04.01 through 04.06; or
	A change to any other good from any other chapter.
19.02-19.04	A change from any other chapter.
19.05	A change from any other heading.
Chapter20	Preparations of Vegetables, Fruit, Nuts or Other Parts of
	Plants
20.01-20.08	A change from any other chapter.
	A change from any other chapter. A change from within any one of these subheadings or any other
2009.11-2009.90	A change from any other chapter. A change from within any one of these subheadings or any other subheading.
2009.11-2009.90 Chapter21	A change from any other chapter. A change from within any one of these subheadings or any other subheading. Miscellaneous Edible Preparations
2009.11-2009.90 Chapter21 2101.11	A change from any other chapter. A change from within any one of these subheadings or any other subheading. Miscellaneous Edible Preparations A change from any other chapter.
2009.11-2009.90 Chapter21 2101.11 2101.12	A change from any other chapter. A change from within any one of these subheadings or any other subheading. Miscellaneous Edible Preparations A change from any other chapter. A change from any other subheading.

21.05	A change from any other heading, except from heading 04.01
	through 04.06 or dairy preparations of subheading 1901.90
	containing more than 10 per cent by weight of milk solids.

A change to preparations containing more than 10 per cent by weight of milk solids from any other chapter, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids; or

A change to any other good from any other chapter.

A change from any other heading.

A change from any other heading.

A change to beverages containing milk from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 per cent by weight of milk solids; or

A change to any other good from any other heading.

22.03-22.07 A change from any other heading.

A change from any other heading.

A change from within that subheading or any other heading, provided that the total alcoholic volume of the non-originating materials does not exceed 10 per cent of the volume of the total alcoholic strength of the good.

2208.40-2208.90 A change from any other heading.

22.09	Α	change	from	any	other	heading.

Chapter23 Residues and Waste From the Food Industries Prepared Animal Fodder

23.01 A change from any other heading.

23.02-23.08 A change from any other chapter.

A change from any other heading.

A change to preparations used in animal feeding containing more than

10 per cent by weight of milk solids from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading

1901.90 containing more than 10 per cent by weight of milk solids; or

A change to any other good from any other heading.

Chapter24 Tobacco and Manufactured Tobacco Substitutes

24.01-24.03 A change from any other heading.

Section V MineralProducts(Chapter 25 - 27)

Chapter 25 Salt; Sulphur; Earthsand Stone; Plastering Materials Lime and

Cement

25.01-25.03 A change from any other heading.

2504.10-2504.90 A change from any other subheading.

25.05-25.14 A change from any other heading.

25.15-25.16 A change from any other subheading.

25.17-25.30 A change from any other heading.

Chapter26 Ores, Slag and Ash

26.01-26.21 A change from any other heading.

Chapter27 MineralFuels, MineralOils and Productsof TheirDistillation;

Bituminous Substances; MineralWaxes

Note 1: *Notwithstanding any of the product specific rules of origin, any*

good of Chapter 27 that is a product of a chemical reaction shall be considered to be an originating good **if** the chemical reaction

 $occurred\ in\ the\ territory\ of\ one\ or\ both\ of\ the\ Parties.$

For purposes of this Chapter, a "chemical reaction" is a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and byforming new intramolecular bonds, or by altering the spatial arrangement

of atoms in a molecule.

The following are not considered to be chemical reactions for the

purposes of this definition:

(a) dissolving in water or other solvents;

- (b) the eliminating of solvents including water; or
- (c) the addition or elimination of water of crystallization.

Note 2: For the purposes of heading 27.10, "direct blending" is defined as a refinery process whereby various petroleum streams from processing units and petroleum components from holding or storage tanks combine to create a finished good, with predetermined parameters, classified under heading 27.10, provided that the non-originating material constitutes no more than 25 per

Note 3: For purposes of heading 27.10, the following processes confer origin:

cent by volume of the good

- (a) Atmospheric distillation A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil are produced from petroleum distillation; and
- (b) Vacuum distillation Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries gas oils may befurther processed into lubricating oils.

27.01-27.09 A change from any other heading.

A change from any other heading;

A change from within that heading, whether or not there is also a change from any other heading, provided that the change is the result of atmospheric distillation or vacuum distillation; or

A change as the result of direct blending, provided that the non-originating material constitutes no more than 25 per cent by volume of the good.

2711.11-2711.14

A change from within any one of these subheadings or any other subheading, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.

2711.19

A change from any other subheading, except from subheading 2711.29.

2711.21

A change from any other subheading, except from subheading 2711.11.

2711.29

A change from any other subheading, except from subheading 2711.12 through 2711.21.

27.12

A change from any other heading.

2713.11-2713.12

A change from any other heading.

2713.20

A change from within that subheading or any other subheading, provided that the non-originating feedstock constitutes no more than 49 per cent by volume of the good.

2713.90

A change from any other heading.

27.14-27.16

A change from any other heading.

Section VI Products of the Chemical or Allied Industries
(Chapters 28 - 38)

Chapter 28 Inorganic Chemicals; Organic or Inorganic Compounds of
Precious Metals, of Rare-Earth Metals, of Radioactive Elements or
of Isotopes

Note 1: Notes 3 through 5 of this Chapter confer origin to a good of any heading or subheading in this Chapter.

Note 2: Notwithstanding Note I, a good is an originating good **if** it meets the applicable change in tariff classification specified in the rules of origin of this Chapter.

Note 3: Chemical Reaction

A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be treated as an originating good

For purposes of this Chapter, a "chemical reaction" is a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and byforming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:

- (a) dissolution in water or in another solvent;
- (b) the elimination of solvents, including water; or
- (c) the addition or elimination of water of crystallization.

Note 4: Purification

A good of this Chapter that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.

Note 5: SeparationProhibition

A good that meets the applicable change in tariffclassification in the territory of one or both of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

2801.10-2813.90 A change from any other subheading.

28.14 A change from any other heading.

2815.11-2815.12 A change from any other heading.

2815.20-2815.30 A change from any other subheading.

2816.10-2853.00 A change from any other subheading.

Chapter29 Organic Chemicals

Note 1: Notes 3 through 6 of this Chapter confer origin to a good of any heading or subheading in this Chapter.

Note 2: Notwithstanding Note I, a good is an originating good **if** it meets the applicable change in tariffclassification specified in the rules of origin of this Chapter.

Note 3: Chemical Reaction

A good of this Chapter that results from a chemical reaction in the territory of one or both of the Parties shall be treated as an originating good

For purposes of this Chapter, a "chemical reaction" is a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and byforming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a good is originating:

- (a) dissolution in water or in another solvent;
- (b) the elimination of solvents, including water; or
- (c) the addition or elimination of water of crystallization

Note 4: Purification

A good of this Chapter that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of one or both of the Parties and results in the elimination of not less than 80 per cent of the impurities.

Note 5: IsomerSeparation

A good of this Chapter, shall be treated as an originating good **if** the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or both of the Parties.

Note 6: Separation Prohibition

A good that meets the applicable change in tariffclassification in the territory of one or both of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of one or both of the Parties.

2901.10 - 2942.00 A change from any other subheading.

32.11-32.12

Chapter30	Pharmaceutica Products
3001.20-3005.90	A change from within any one of these subheadings or any other subheading.
3006.10-3006.60	A change from within any one of these subheadings or any other subheading.
3006.70-3006.92	A change from any other subheading.
Chapter31	Fertilizers
3101.00-3105.90	A change from within any one of these subheadings or any other subheading.
Chapter32	Tanningor Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks
3201.10-3210.00	A change from within any of these subheadings or any other subheading.

A change from any other heading.

3213.10	A change from any other subheading, provided that:
	(a) at least one of the component goods of the set is originating, and
	(b) the value of the non-originating component goods, packaging materials and containers does not exceed 50 per cent of the transaction value of the set.
3213.90	A change from within that subheading or any other subheading.
32.14-32.15	A change from any other heading.
Chapter33	Essential Oils and Resinoids; Perfumery Cosmetic or Toilet Preparations
3301.12-3301.90	A change from any other subheading.
33.02-33.07	A change from any other heading.
Chapter34	Soap, Organic Surface-Active Agents, Washing Preparations, LubricatingPreparationsArtificial Waxes, PreparedWaxes, Polishing or Scouring PreparationsCandles and Similar Articles, Modelling Pastes, "Dental Waxes" and Dental Preparations with a Basis of Plaster
Chapter34 3401.11-3401.20	LubricatingPreparationsArtificial Waxes, PreparedWaxes, Polishing or Scouring PreparationsCandles and Similar Articles, Modelling Pastes, "Dental Waxes" and Dental Preparations with a
	LubricatingPreparationsArtificial Waxes, PreparedWaxes, Polishing or Scouring PreparationsCandles and Similar Articles, Modelling Pastes, "Dental Waxes" and Dental Preparations with a Basis of Plaster
3401.11-3401.20	LubricatingPreparationsArtificial Waxes, PreparedWaxes, Polishing or Scouring PreparationsCandles and Similar Articles, Modelling Pastes, "Dental Waxes" and Dental Preparations with a Basis of Plaster A change from any other heading. A change from any other subheading, except from subheading
3401.11-3401.20 3401.30	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 change from any other heading. A change from any other subheading, except from subheading 3402.90.

3403.11-3404.90	A change from any other subheading.
3405.10-3405.90	A change from any other subheading.
34.06	A change from any other heading.
34.07	A change from any other heading; or
	A change from within that heading, whether or not there is also a change from any other heading, provided that:
	(a) at least one of the component goods of the set is originating, and
	(b) the value of the non-originating component goods, packaging materials and containers does not exceed 50 per cent of the transaction value of the set.
Chapter35	Albuminoidal Substances; Modified Starches; Glues; Enzymes
Chapter35 3501.10-3501.90	Albuminoidal Substances; Modified Starches; Glues; Enzymes A change from any other subheading.
3501.10-3501.90	A change from any other subheading.
3501.10-3501.90 3502.11-3502.19	A change from any other subheading. A change from any subheading outside that group.
3501.10-3501.90 3502.11-3502.19 3502.20-3502.90	A change from any other subheading. A change from any subheading outside that group. A change from any other subheading.
3501.10-3501.90 3502.11-3502.19 3502.20-3502.90 35.03-35.04	A change from any other subheading. A change from any subheading outside that group. A change from any other subheading. A change from any other heading.

per cent of the transaction value of the good.

35.06	A change from any other heading.
3507.10-3507.90	A change from any other subheading.
Chapter36	Explosives; Pyrotechnic Products; Matches; PyrophoricAlloys; CertainCombustible Preparations
36.01-36.06	A change from any other heading.
Chapter37	Photographi@r Cinematographi@oods
37.01-37.02	A change from any heading outside that group.
37.03-37.07	A change from any other heading.
Chapter38	Miscellaneous Chemical Products
3801.10-3802.90	A change from any other subheading.
38.03-38.04	A change from any other heading.
3805.10-3806.90	A change from any other subheading.
38.07	A change from any other heading.
3808.50-3809.93	A change from any other subheading.
38.10	A change from any other heading.
3811.11-3811.90	A change from any other subheading.
38.12-38.14	A change from any other heading.
3815.11-3815.90	A change from any other subheading.
38.16-38.19	A change from any other heading.

A change from any other heading, except from subheading 2905.31 or 2905.49; or

A change from subheading 2905.31 or 2905.49, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 2905.31 or 2905.49 does not exceed 50 per cent of the transaction value of the good.

38.21-38.22

A change from any other heading.

3823.11-3823.70

A change from any other subheading.

3824.10-3824.60

A change from any other subheading.

3824.71-3824.79

A change from any other chapter, except from Chapter 28 through 37; or

A change from any other subheading within Chapter 28 through 38, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other subheading within Chapter 28 through 38 does not exceed 50 per cent of the transaction value of the good.

3824.81-3824.90

A change from any other chapter, except from Chapter 28 through 37; or

A change from any other subheading within Chapter 28 through 38, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other subheading within Chapter 28 through 38 does not exceed 70 per cent of the transaction value of the good.

38.25

A change from any other chapter, except from Chapter 28 through 37, 40 or 90.

Section VII	Plastics and Articles Thereof; Rubberand Articles Thereof
	(Chapter 39 - 40)

	(Chapter 89 - 40)
Chapter 39	Plastics and Articles Thereof
39.01-39.15	A change from any other heading, provided that the non-originating polymer content does not exceed 50 per cent by weight of the total polymer content of the good.
39.16-39.19	A change from any other heading, provided that the value of the non-originating materials does not exceed 70 per cent of the transaction value of the good.
3920.10-3921.90	A change from any other subheading, provided that the value of the non-originating materials does not exceed 70 per cent of the transaction value of the good.
39.22-39.26	A change from any other heading, provided that the value of the non-originating materials does not exceed 70 per cent of the transaction value of the good.
Chapter40	Rubberand Articles Thereof
40.01-40.04	A change from any other heading.

40.05-40.06 A change from any other chapter; or

> A change from any other heading within Chapter 40, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of any other heading within Chapter 40 does not exceed 45 per cent of the transaction value of the good.

40.07-40.17 A change from any other heading.

Section VIII	Raw Hides and Skins, Leather, Furskins and Articles Thereof;
	Saddlery and Harness; Travel Goods, Handbags and Similar
	Containers; Articles of Animal Gut(OtherThan Silk-Worm
	Gut) (Chapters 41 - 43)

Chapter 41	Raw Hides and Skins (OtherThan Furskins) and Leather
41.01-41.03	A change from any other chapter.
4104.11-4104.19	A change from any other heading.
4104.41-4104.49	A change from subheading 4104.11 through 4104.19 or any other heading.
4105.10	A change from any other heading.
4105.30	A change from any other subheading.
4106.21	A change from any other heading.
4106.22	A change from any other subheading.
4106.31	A change from any other heading.
4106.32	A change from any other subheading.
4106.40	A change to crust hides and skins from within that subheading or any other subheading; or
	A change to any other good from any other heading.
4106.91	A change from any other heading.
4106.92	A change from any other subheading.

41.07-41.14	A change from any other heading.
4115.10-4115.20	A change from any other subheading.
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 from any other heading.
Chapter 43	Furskins and Artificial Fur; Manufactures Thereof
43 .01-43 .04	A change from any other heading.

Section IX	Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork
	(Chapters 44 - 46)
Chapter 44	Wood and Articles of Wood; Wood Charcoal
44.01-44.21	A change from any other heading.
Chapter 45	Cork and Articles of Cork
45.01-45. 04	A change from any other heading.
Chapter 46	Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork
46.01-46.02	A change from any other heading.

Section X	Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof (Chapters 47 - 49)
Chapter 47	Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard
47.01- 47.02	A change from any other heading.
4703.11-4704.29	A change from any other subheading.
47.05-47.07	A change from any other heading.
Chapter 48	Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard
48.01-48.09	A change from any other heading.
4810.13-4811.90	A change from any other subheading.
48.12-48.23	A change from any other heading.
Chapter 49	Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans
49.01-49.11	A change from any other heading.

Section XI	Textiles and Textile Articles (Chapters 50 - 63)
Chapter 50	Silk
50.01	A change from any other chapter.
50.02-50.03	A change from any other heading.
50.04-50.06	A change from any heading outside that group.
50.07	A change from any other heading.
Chapter51	Wool, Fine or Coarse Animal Hair; Horsehair Yarnand Woven Fabric
51.01	A change from any other chapter.
51.02-51.05	A change from any other heading.
51.06-51.10	A change from any heading outside that group.
51.11-51.13	A change from any other heading.
Chapter52	Cotton
52.01	A change from any other chapter.
52.02-52.03	A change from any other heading.
52.04-52.07	A change from heading 52.01 through 52.03 or any other chapter, except from heading 54.01 through 54.05.
52.08	A change from any other heading, except from heading 52.09.
52.09	A change from any other heading, except from heading 52.08.

52.10	A change from any other heading, except from heading 52.11.
52.11	A change from any other heading, except from heading 52.10.
52.12	A change from any other heading.
Chapter53	OtherVegetable Textile Fibres; PaperYarnand Woven Fabrics of PaperYarn
53.01-53.05	A change from any other chapter.
53.06-53.08	A change from any heading outside that group.
53.09-53.11	A change from any other heading.
Chapter54	Man-Made Filaments; Strip and the Like of Man-Made Textile Materials
54.01-54.06	A change from any other chapter.
54.01-54.06 54.07-54.08	A change from any other chapter. A change from any other heading.
54.07-54.08	A change from any other heading.
54.07-54.08 Chapter55	A change from any other heading. Man-Made Staple Fibres
54.07-54.08 Chapter55 55.01-55.07	A change from any other heading. Man-Made Staple Fibres A change from any other chapter. A change from any other heading, except from heading 54.01
54.07-54.08 Chapter55 55.01-55.07 55.08-55.11	A change from any other heading. Man-Made Staple Fibres A change from any other chapter. A change from any other heading, except from heading 54.01 through 54.06.

55.15-55.16	A change from any other heading.
Chapter56	Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof
56.01-56.03	A change from any other heading.
56.04-56.06	A change from any other heading, except from yarn of heading 51.06 through 51.10, 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.
56.07	A change from any other heading, except from yarn of heading 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.
56.08	A change from any other heading.
56.09	A change from any other heading, except from yarn of heading 51.06 through 51.10, 52.04 through 52.07, 54.01 through 54.06 or 55.09 through 55.11.
Chapter57	Carpetsand OtherTextile Floor Coverings
Chapter57 57.01-57.05	Carpetsand OtherTextile Floor Coverings A change from any other chapter.
57.01-57.05	A change from any other chapter. Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries;
57.01-57.05 Chapter58	A change from any other chapter. Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery

5808.10	A change from any other heading, except from yarn 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, 55.08 through 55.11 or 56.04 through 56.06.
5808.90	A change to ornamental trimmings in the piece, without embroidery, other than knitted or crocheted, from any other heading, except from fabric 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 58.01 through 58.03; or
	A change to tassels, pompons and similar articles from any other heading.
58.09	A change from any other heading.
58.10	A change from any other heading.
58.11	A change from any other heading, except from fabric or nonwovens ofheading 51.11 through 51.13, 52.08 through 52.12, 54.07 through 54.08, 55.12 through 55.16, 56.01 through 56.03, 58.01, 58.04, 58.06 or 60.01 through 60.06.
Chapter59	ImpregnatedCoated, Covered or LaminatedTextile Fabrics; Textile Articles of a Kind Suitable for IndustriaUse
59.01	A change from any other chapter.
59.02	A change from any other heading.
59.03	A change from any other chapter, except from fabric, braids or ornamental trimmings of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12
	through 55.16, 58.03, 58.06, 58.08 or 60.02 through 60.06.

A change from any other chapter.

59.04-59.06

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A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.03, 58.06, 58.08 or 60.02 through 60.06.

59.08-59.09

A change from any other chapter.

59.10

A change from any other heading.

59.11

A change from any other chapter, except from fabric or nonwovens of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 58.03, 58.06, 58.08 or 60.02 through 60.06.

Chapter60

Knittedor Crocheted Fabrics

60.01-60.06

A change from any other heading.

Chapter61

Articles of Appareland Clothing Accessories, Knittedor Crocheted

Note:

For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall apply only to the component that determines the tariffclassification of the good and such component must satisfy the tariff change requirements set out in the rule for that good

61.01-61.17

A change from any other chapter, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or both of the Parties; or

A change to a good knit to shape, for which no sewing or other assembly is required, from any other chapter.

Chapter 62

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

Note:

For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall apply only to the component that determines the tariffclassification of the good and such component must satisfy the tariff change requirements set out in the rule for that good

62.01-62.17

A change from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of one or both of the Parties.

Chapter63

OtherMade Up Textile Articles; Sets; WornClothing and WornTextile Articles; Rags

63.01

A change from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06, provided that the change involves two or more of the following finishing operations: printing, dyeing, bleaching, shrinking, fulling, napping, decating, permanent stiffening, weighting, permanent embossing or moireing.

63.02

A change from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06.

63.03

A change from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03, 59.03 or 60.01 through 60.06, provided that the change involves two or more of the following finishing operations: printing, dyeing, bleaching, shrinking, fulling, napping, decating, permanent stiffening, weighting, permanent embossing or moireing.

63.04-63.05	A change from any other chapter, except from fabric of
	heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through
	53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01
	through 58.03, 59.03 or 60.01 through 60.06.

63.06	A change from any other chapter, provided that the good is both
	cut (or knit to shape) and sewn or otherwise assembled in the
	territory of one or both of the Parties.

6307.10	A change from any other chapter, except from fabric of heading
	51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11,
	54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03 or
	60.01 through 60.06.

6307.20	A change from any other chapter, provided that the good is both
	cut (or knit to shape) and sewn or otherwise assembled in the
	territory of one or both of the Parties.

6307.90	A change from any other chapter, except from fabric of heading
	51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11,
	54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.03,
	58.11 or 60.01 through 60.06.

A change from any other chapter, provided that either the fabric or the yarn meets the change in tariff classification that would be applicable if the fabric or yarn were classified by itself

A change from any other heading; or

63.08

No change in tariff classification is required, provided that the goods were last collected and packed for shipment in the territory of a Party.

A change to new rags from any other chapter, except from fabric of heading 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02 or 60.01 through 60.06; or

A change to goods, other than new rags, from any other heading.

Section XII	Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair (Chapters 64 - 67)
Chapter 64	Footwear, Gaiters and the Like; Parts of Such Articles
64.01-64.05	A change from any other heading, except from subheading 6406.10; or
	A change from subheading 6406.10, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 6406.10 does not exceed 50 per cent of the transaction value of the good.
64.06	A change from any other heading.
Chapter 65	Headgear and Parts Thereof
65.01-65.07	A change from any other heading.
Chapter 66	Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof
66.01-66.03	A change from any other heading.
Chapter 67	Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair
67.01	A change from any other heading; or
	A change to articles of feather or down from within that heading or

any other heading.

67.02-67.04

A change from any other heading.

Section XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware (Chapters68 - 70)
Chapter 68	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials
68.01-68.11	A change from any other heading.
6812.80-6812.99	A change from any other subheading.
68.13-68.15	A change from any other heading.
Chapter69	Ceramic Products
69.01-69.14	A change from any other heading.
Chapter70	Glass and Glassware
Chapter70 70.01-70.08	Glass and Glassware A change from any other heading.
70.01-70.08	
70.01-70.08	A change from any other heading.
70.01-70.08 7009.10-7009.92	A change from any other heading. A change from any other subheading.
70.01-70.08 7009.10-7009.92 70.10-70.18	A change from any other heading. A change from any other subheading. A change from any other heading.
70.01-70.08 7009.10-7009.92 70.10-70.18 7019.11-7019.40	A change from any other subheading. A change from any other subheading. A change from any other heading. A change from any other subheading. A change from any other subheading.

	Precious Metals, Metals Clad with Precious Metal and Articles Thereof; ImitationJewellery; Coin (Chapter71)
Chapter 71	Naturalor CulturedPearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; ImitationJewellery; Coin
71.01	A change from any other heading.
7102.10-7102.39	A change from any other subheading, except from subheading 7102.10.
7103.10-7104.90	A change from any other subheading.
71.05	A change from any other heading.
7106.10-7106.92	A change from any other subheading; or
	A change from within subheading 7106.91, whether or not there is also a change from another subheading, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.
71.07	A change from any other heading.
7108.11-7108.20	A change from any other subheading; or
	A change from within subheading 7108.12, whether or not there is also a change from another subheading, provided that the non-originating materials undergo electrolytic, thermal or chemical separation or alloying.
71.09	A change from any other heading.
7110.11-7110.49	A change from any other subheading.
71.11-71.18	A change from any other heading.

Naturalor CulturedPearls, Precious or Semi-Precious Stones,

Section XIV

Section XV Base Metals and Articles of Base Metal (Chapters 72 - 83)

Chapter 72 Iron and Steel

72.01-72.29 A change from any other heading.

Chapter 73 Articles of Iron or Steel

73.01-73.03 A change from any other heading.

7304.11-7304.39 A change from any other heading.

7304.41 A change from any other subheading.

7304.49-7304.90 A change from any other heading.

73.05-73.07 A change from any other heading.

73.08 A change from any other heading, except from heading 72.16; or

A change from heading 72.16, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 72.16 does not exceed 65 per cent of the transaction value of the good.

73.09-73.14 A change from any other heading.

73 15. 11-73 15. 12 A change from any other heading; or

A change from subheading 7315.19, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7315.19 does not exceed 50 per cent of the transaction value of the good.

7315.19 A change from any other heading.

7315.20- 7315.89 A change from any other heading; or

A change from subheading 7315.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7315.90 does not exceed 50 per cent of the transaction value of the good.

7315.90 A change from any other heading.

73.16-73.20 A change from any other heading.

7321.11- 7321.89 A change from any other heading; or

A change from subheading 7321.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7321.90 does not exceed 65 per cent of the transaction value of the good.

7321.90 A change from any other heading.

73 .22-73 .23 A change from any other heading.

7324.10-7324.29 A change from any other heading; or

A change from subheading 7324.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7324.90 does not exceed 65 per cent of the transaction value of the good.

7324.90 A change from any other heading.

73 .25-73 .26 A change from any other heading.

Chapter74 Copperand Articles Thereof

74.01-74.07 A change from any other heading.

74.08 A change from any other heading, except from heading 74.07; or

A change from heading 74.07, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

74.09-74.19 A change from any other heading.

Chapter 75 Nickel and Articles Thereof

75.01-75.04 A change from any other heading.

7505.11-7505.12 A change from any other heading.

7505.21-7505.22 A change from any other heading; or

A change from subheading 7505.11 through 7505.12, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

75.06 A change from any other heading; or

A change to foil of a thickness of 0.15 mm or less from within that heading, whether or not there is also a change from any other heading.

7507.11-7508.90 A change from any other subheading.

Chapter76 **Aluminium and Articles Thereof**

76.01-76.04 A change from any other heading.

76.05 A change from any other heading, except from heading 76.04; or

A change from heading 76.04, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

76.06 A change from any other heading.

7607.11 A change from any other heading.

7607.19-7607.20 A change from any other heading; or

A change from subheading 7607.11, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 7607.11 does not exceed 65 per cent of the transaction value of the good.

76.08-76.16 A change from any other heading.

Chapter 78 Lead and Articles Thereof

78.01-78.02 A change from any other heading.

7804.11-7804.20 A change from any other subheading; or

A change to foil of subheading 7804.11 from within that subheading, whether or not there is also a change from any other subheading.

A change to wire from within that heading or from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent;

A change to tubes, pipes, or tube or pipe fittings from within that heading or from any other heading; or

A change to any other good from any other heading.

Chapter 79 **Zinc and Articles Thereof**

79.01-79.03 A change from any other heading.

79.04 A change from any other heading; or

> A change to wire from within that heading, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at least 50 per cent.

79.05 A change from any other heading; or

> A change to foil from within that heading, whether or not there is also a change from any other heading.

79.07 A change to tubes, pipes, or tube or pipe fittings from within that

heading or from any other heading; or

A change to any other good from any other heading.

Tin and Articles Thereof Chapter80

80.01-80.02 A change from any other heading.

80.03 A change from any other heading; or

> A change to wire from within that heading, whether or not there is also a change from any other heading, provided that, if bar or rod is used, the cross-sectional area of the bar or rod is reduced by at

least 50 per cent.

80.07 A change from within that heading or any other heading. **Chapter 81 OtherBase Metals; Cermets; Articles Thereof**

8101.10-8113.00 A change from any other subheading.

Chapter82 Tools, Implements, Cutlery, Spoons and Forks, of Base Metal;

PartsThereofof Base Metal

Note: Handles of base metal used in the production of a good of this

Chapter shall be disregarded in determining the origin of that

good

A change from any other heading.

8202.10-8202.20 A change from any other heading.

A change from any other heading; or

A change from subheading 8202.39, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8202.39 does not exceed 65

per cent of the transaction value of the good.

8202.39-8202.99 A change from any other heading.

82.03-82.04 A change from any other heading.

8205.10-8205.80 A change from any other heading.

8205.90 A change from any other heading; or

A change to a set from subheading 8205.10 through 8205.80, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8205.10 through 8205.80 does not exceed 35 per cent of the transaction value of the set.

82.06

A change from any other heading, except from heading 82.02 through 82.05; or

A change to a set from heading 82.02 through 82.05, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of heading 82.02 through 82.05 does not exceed 35 per cent of the transaction value of the set.

8207.13

A change from any other heading, except from heading 82.09; or

A change from subheading 8207.19 or heading 82.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8207.19 or heading 82.09 does not exceed 65 per cent of the transaction value of the good.

8207 .19-8207 .90

A change from any other heading.

82.08-82.10

A change from any other heading.

8211.10

A change from any other heading, except from heading 82.14 through 82.15; or

A change to a set from subheading 8211.91 through 8211.93 or heading 82.14 through 82.15, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8211.91 through 8211.93 or heading 82.14 through 82.15 does not exceed 35 per cent of the transaction value of the set.

8211.91-8211.93

A change from any other heading; or

A change from subheading 8211.94 through 8211.95, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8211.94 does not exceed 65 per cent of the transaction value of the good.

8211.94-8211.95 A change from any other heading.

82.12-82.13 A change from any other heading.

A change from any other heading; or

A change to a set of subheading 8214.20 from within that subheading or any other heading, provided that the value of the non-originating component goods of subheading 8205.10 through 8205.80 does not exceed 35 per cent of the transaction value of the set.

8215.10-8215.20 A change from any other heading, except from heading 82.11; or

A change to a set from heading 82.11 or subheading 8215.91 through 8215.99, whether or not there is also a change from any other heading, provided that the value of the non-originating component goods of subheading 8215.91 through 8215.99 does not exceed 35 per cent of the transaction value of the set.

8215.91-8215.99 A change from any other heading.

Chapter83 Miscellaneous Articles of Base Metal

8301.10-8301.50 A change from any other heading; or

A change from subheading 8301.60, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8301.60 does not exceed 65 per cent of the transaction value of the good.

8301.60-8301.70 A change from any other heading.

A change from any other heading.

8305.10-8306.30 A change from any other subheading.

A change from any other heading.

83.07 A change from any other subheading.

83.09-83.10 A change from any other heading.

8311.10-8311. 90 A change from any other subheading.

Section XVI	Machineryand 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 \$4 - 85)
Chapter 84	Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; PartsThereof
8401.10-8401.30	A change from any other subheading.
8401.40	A change from any other heading.
8402.11-8402.20	A change from any other heading; or
	A change from subheading 8402.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8402.90 does not exceed 65 per cent of the transaction value of the good.
8402.90	A change from any other heading.
8403.10	A change from any other subheading.
8403.90	A change from any other heading.
8404.10	A change from any other subheading.
8404.20	A change from any other heading; or
	A change from subheading 8404.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8404.90 does not exceed 65 per cent of the transaction value of the good.
8404.90	A change from any other heading.
8405.10	A change from any other subheading.

8405.90 A change from any other heading.

A change from any other subheading.

8406. 81-8406. 82 A change from any other heading; or

A change from subheading 8406.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8406.90 does not exceed 65 per cent of the transaction value of the good.

8406.90 A change from any other heading.

8407.10-8407.32 A change from any other heading.

8407.33-8407.34 A change from any other heading, except from heading 84.09; or

A change from heading 84.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.09 does not exceed 65 per cent of the transaction value of the good.

8407.90 A change from any other heading.

84.08-84.09 A change from any other heading.

8410.11-8410.13 A change from any other heading; or

A change from subheading 8410.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8410.90 does not exceed 65 per cent of the transaction value of the good.

8410.90 A change from any other heading.

8411.11-8411.22 A change from any other subheading.

8411.81-8411.82 A change from any other heading; or

A change from subheading 8411.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8411.99 does not exceed 65 per cent of the transaction value of the good.

8411.91-8411.99 A change from any other heading	8411.91-8411.99	A change	from any	other	heading
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8412.10-8412.80 A change from any other subheading.

A change from any other heading.

8413.11-8413.82 A change from any other subheading.

8413. 91-8413. 92 A change from any other heading.

8414.10-8414.80 A change from any other heading; or

A change from subheading 8414.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8414.90 does not exceed 65 per cent of the transaction value of the good.

8414.90 A change from any other heading.

8415.10-8415.83 A change from any other subheading.

A change from any other heading.

8416.10-8416.90 A change from any other subheading.

8417.10-8417.80 A change from any other subheading.

8417.90 A change from any other heading.

8418.10-8418.29 A change from any subheading outside that group, except from subheading 8418.91.

8418.30-8418.69 A change from any other heading; or

A change from subheading 8418.91 through 8418.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8418.91 through 8418.99 does not exceed 65 per cent of the transaction value of the good.

8418.91-8418.99 A change from any other heading.

8419.11 A change from any other subheading.

8419.19 A change from any other heading; or

A change from subheading 8419.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8419.90 does not exceed 65 per cent of the transaction value of the good.

8419.20-8419.89 A change from any other subheading.

8419.90 A change from any other heading.

A change from any other subheading.

8420.91-8420.99 A change from any other heading.

8421.11-8421.22 A change from any other subheading.

8421.23 A change from any other heading; or

A change from subheading 8421.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8421.99 does not exceed 65 per cent of the transaction value of the good.

8421.29 A change from any other subheading.

8421.31	A change	from any	other	heading:	or
0.21.01	11 11111111			,	-

A change from subheading 8421.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8421.99 does not exceed 65 per cent of the transaction, value of the good

	originating materials of subheading 8421.99 does not exceed
	per cent of the transaction value of the good.
8421.39	A change from any other subheading.
8421. 91-8421. 99	A change from any other heading.
8422.11-8422.40	A change from any other subheading.
8422.90	A change from any other heading.
8423.10-8423.89	A change from any other subheading.
8423.90	A change from any other heading.
8424.10-8430.69	A change from any other subheading.
84.31	A change from any other heading.
8432.10-8432.80	A change from any other subheading.
8432.90	A change from any other heading.
8433.11-8433.60	A change from any other subheading.
8433.90	A change from any other heading.
8434.10-8435.90	A change from any other subheading.
8436.10-8436.80	A change from any other subheading.

A change from any other heading.

A change from any other subheading.

8436.91-8436.99

8437.10-8437.80

8437.90	A change from any other heading.
8438.10-8438.80	A change from any other subheading.
8438.90	A change from any other heading.
8439.10-8440.90	A change from any other subheading.
8441.10-8441.80	A change from any other subheading.
8441.90	A change from any other heading.
8442.30	A change from any other subheading.
8442.40-8442. 50	A change from any other heading.
8443.11-8443.99	A change from any other subheading.
84.44-84.47	A change from any other heading.
8448.11-8448.19	A change from any other subheading.
8448.20-8448.59	A change from any other heading.
84.49	A change from any other heading.
8450.11-8450.19	A change from any other heading; or
	A change from subheading 8450.90, whether or not there is also a
	change from any other heading, provided that the value of the non- originating materials of subheading 8450.90 does not exceed 65
	per cent of the transaction value of the good.
8450.20	A change from any other subheading.
8450.90	A change from any other heading.

A change from any other subheading.

8451.10

8451.21	A change from any	other heading; or

A change from subheading 8451.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8451.90 does not exceed 65 per cent of the transaction value of the good.

8451.29-8451.80	A change from any	other subheading.

A change from any other heading.

8452.10-8452.40 A change from any other subheading.

A change from any other heading.

8453.10-8453.80 A change from any other subheading.

A change from any other heading.

8454.10-8454.30 A change from any other subheading.

8454.90 A change from any other heading.

8455.10-8455.90 A change from any other subheading.

84.56 A change from any other heading, except from subheading

8466.93; or

A change from subheading 8466.93, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.93 does not exceed 65 per cent of the transaction value of the good.

84.57

A change from any other heading, except from heading 84.59 or subheading 8466.93; or

A change from heading 84.59 or subheading 8466.93, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.59 or subheading 8466.93 does not exceed 65 per cent of the transaction value of the good.

84.58-84.63

A change from any other heading, except from subheading 8466.93 through 8466.94; or

A change from subheading 8466.93 through 8466.94, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.93 through 8466.94 does not exceed 65 per cent of the transaction value of the good.

84.64

A change from any other heading, except from subheading 8466.91; or

A change from subheading 8466.91, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.91 does not exceed 65 per cent of the transaction value of the good.

84.65

A change from any other heading, except from subheading 8466.92; or

A change from subheading 8466.92, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8466.92 does not exceed 65 per cent of the transaction value of the good.

84.66

A change from any other heading.

8467.11-8467.89

A change from any other subheading.

8467. 91-8467. 99	A change from any other heading.
8468.10-8468.80	A change from any other subheading.
8468.90	A change from any other heading.
84.69	A change from any other heading.
8470.10-8472.90	A change from any other subheading.
8473.10-8473.50	A change to any one of these subheadings from within that subheading or any other subheading.
8474.10-8474.80	A change from any other subheading.
8474.90	A change from any other heading.
8475.10-8475.29	A change from any other subheading.
8475.90	A change from any other heading.
8476.21-8476.89	A change from any other subheading.
8476.90	A change from any other heading.
8477.10-8477.80	A change from any other heading; or
	A change from subheading 8477.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8477.90 does not exceed 65 per cent of the transaction value of the good.
8477.90	A change from any other heading.
8478.10	A change from any other subheading.

A change from any other heading.

8478.90

8479.10-8479.89 A change from any other subheading.

8479.90 A change from any other heading.

84.80 A change from any other heading.

8481.10-8481. 80 A change from any other subheading.

A change from any other heading.

8482.10-8482.80 A change from any subheading outside that group, except from inner or outer rings or races of subheading 8482.99; or

A change from inner or outer rings or races of subheading 8482.99, whether or not there is also a change from any other subheading outside that group, provided that the value of the non-originating inner or outer rings or races of subheading 8482.99 does not exceed 65 per cent of the transaction value of the good.

8482.91-8482.99 A change from any other heading.

8483.10 A change from any other subheading.

A change from any other heading, except from heading 84.82; or

A change from heading 84.82 or subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.82 or subheading 8483.90 does not exceed 65 per cent of the transaction value of the good.

8483.30-8483.60 A cha	ige from any other heading; or
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A change from subheading 8483.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8483.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

8484.10-8484.20 A change from any other subheading.

A change from any other subheading, provided that the value of the non-originating component goods does not exceed 65 per cent of the transaction value of the set.

8486.10-8486.90 A change from any other subheading.

84.87 A change from any other heading.

Chapter85 Electrical Machineryand Equipmentand Parts Thereof; Sound Recorders and Reproducers Television Image and Sound

 $Recorders\ and\ Reproducers and\ Parts and\ Accessories\ of\ Such$

Articles

A change from any other heading, except from heading 85.03; or

A change from heading 85.03, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.03 does not exceed 65 per cent of the transaction value of the good.

85.02	A change from any other heading, except from heading 84	.06,
	84.11, 85.01 or 85.03; or	

A change from heading 84.06, 84.11, 85.01 or 85.03, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 84.06, 84.11, 85.01 or 85.03 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

8504.10-8504.23 A change from any other subheading, except from subheading 8504.31 through 8504.50.

A change from any other heading; or

A change from subheading 8504.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8504.90 does not exceed 65 per cent of the transaction value of the good.

8504.32-8504.50 A change from any other subheading, except from subheading 8504.10 through 8504.31.

A change from any other heading.

8505.11-8505.20 A change from any other subheading.

A change from any other heading.

8506.10-8506.40 A change from any other subheading.

8506.50-8506.80 A change from any subheading outside that group.

A change from any other heading.

8507.10-8507.80 A change from any other heading; or

A change from subheading 8507.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8507.90 does not exceed 65 per cent of the transaction value of the good.

8507.90 A change from any other heading.

8508.11-8508.60 A change from any other heading; or

A change from subheading 8508.70, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8508.70 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

8509.40-8509. 80 A change from any other heading; or

A change from subheading 8509.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8509.90 does not exceed 65 per cent of the transaction value of the good.

8509.90 A change from any other heading.

A change from any other subheading.

8510.20 A change from any other heading; or

A change from subheading 8510.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8510.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other subheading.

8510.90 A change from any other heading.

8511.10-8511.80 A change from any other heading; or

A change from subheading 8511.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8511.90 does not exceed 65 per cent of the transaction value of the good.

8511.90 A change from any other heading.

8512.10-8512.40 A change from any other heading; or

A change from subheading 8512.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8512.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

8513.10 A change from any other heading; or

A change from subheading 8513.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8513.90 does not exceed 65 per cent of the transaction value of the good.

8513.90 A change from any other heading.

8514.10-8514.40 A change from any other heading; or

A change from subheading 8514.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8514.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

8515.11-8515.80 A change from any other subheading.

8515.90 A change from any other heading.

8516.10-8516.50 A change from any other subheading.

A change from any other heading; or

A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other subheading.

A change from any other heading; or

A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other subheading.

A change from any other heading; or

A change from subheading 8516.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8516.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

8517.11-8517.70 A change from within any one of these subheadings or any other subheading.

8518.10-8518.21 A change from any other heading; or

A change from subheading 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.90 does not exceed 65 per cent of the transaction value of the good.

8518.22 A change from any other heading; or

A change from subheading 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.29 or 8518.90 does not exceed 65 per cent of the transaction value of the good.

8518.29-8518.40 A change from any other heading; or

A change from subheading 8518.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8518.90 does not exceed 65 per cent of the transaction value of the good.

8518.50 A change from any other heading; or

A change from any other subheading within heading 85.18, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.18 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

8519.20-8521. 90 A change from within any one of these subheadings or any other subheading.

8522.10-8522.90 A change from any other subheading.

8523.21-8523.80	A change from within any one of these subheadings or any other subheading.
8525. 50-8525. 80	A change from any other subheading; or
	A change to a gyrostabilized camera of subheading 8525.80 from within that subheading, whether or not there is also a change from any other subheading.
8526.10-8527.99	A change from any other subheading.
85.28-85.29	A change from any other heading.
8530.10-8530.80	A change from any other subheading.
8530.90	A change from any other heading.
8531.10-8531. 80	A change from any other subheading.
8531.90	A change from any other heading.
8532.10-8532.30	A change from any other subheading.
8532.90	A change from any other heading.
8533.10-8533.90	A change from within any one of these subheadings or any other subheading.
85.34	A change from any other heading.
8535.10-8536.90	A change from any other subheading.

85.37 A change from any other heading, except from heading 85.38; or

A change from heading 85.38, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 85.38 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

8539.10-8539.49 A change from any other heading; or

A change from subheading 8539.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8539.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

A change from any other heading; or

A change from subheading 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8540.91 through 8540.99 does not exceed 65 per cent of the transaction value of the good.

8540.12-8540.89 A change from any other subheading.

A change from any other subheading; or

A change to front panel assemblies from within that subheading or any other subheading.

A change from any other subheading.

A change from within any one of these subheadings or any other subheading.

8543 .10-8543 .70	A change from any other subheading.
8543.90	A change from any other heading.
8544.11-8544.60	A change from any other heading.
8544.70	A change from any other subheading.
8545.11-8545.90	A change from any other subheading.
85.46	A change from any other heading.
8547.10-8547.90	A change from any other subheading.
85.48	A change from any other heading.

Section XVII	Vehicles, Aircraft, Vessels and Associated Transport
Chapter 86	Equipmen(Chapters6 - 89) Railway or TramwayLocomotives, Rolling-Stock and Parts Thereof; Railway or TramwayTrackFixtures and Fittings and PartsThereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipmentof all Kinds
86.01-86.02	A change from any other heading.
86.03-86.06	A change from any other heading, except from heading 86.07; or A change from heading 86.07, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 86.07 does not exceed 65 per cent of the transaction value of the good.
8607.11-8607.12	A change from any subheading outside that group.
8607.19-8607.99	A change from any other heading.
86.08-86.09	A change from any other heading.
Chapter87	Vehicles OtherThanRailway or TramwayRolling-Stock, and PartsandAccessories Thereof
87.01-87.05	A change from any other heading, provided that the value of the non-originating materials does not exceed:
	(a) 70 per cent of the transaction value of the good; or
	(b) 80 per cent of the net cost of the good.

87.06

A change from any other heading, provided that the value of the non-originating materials does not exceed:

- (a) 65 per cent of the transaction value of the good; or
- (b) 65 per cent of the net cost of the good.

87.07

A change from any other chapter; or

A change from heading 87.08, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of heading 87.08 does not exceed:

- (a) 55 per cent of the transaction value of the good, or
- (b) 65 per cent of the net cost of the good.

8708.10-8708.99

A change from any other heading; or

A change from within any one of these subheadings or any other subheading within heading 87.08, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 87.08 does not exceed:

- (a) 55 per cent of the transaction value of the good, or
- (b) 65 per cent of the net cost of the good.

8709.11-8709.19

A change from any other heading; or

A change from subheading 8709.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 8709.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

A change from any other heading.

87.11-87.12 A change from any other heading, except from heading 87.14; or

A change from heading 87.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 87.14 does not exceed 65 per cent of the transaction value of the good.

87.13-87.15 A change from any other heading.

8716.10-8716.80 A change from any other heading; or

A change from subheading 8716.90, whether or not there is also a change from any other heading, provided that the value of non-originating materials of subheading 8716.90 does not exceed 65 per cent of the transaction value of the good.

A change from any other heading.

Chapter88 Aircraft, Spacecraft, and Parts Thereof

8801.00-8803.90 A change from any other subheading.

88.04-88.05 A change from any other heading.

Chapter89 Ships, Boats and Floating Structures

89.01-89.02 A change from any other chapter; or

A change from within any one of these headings or any other heading within Chapter 89, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 89 does not exceed 40 per cent of the transaction value of the good.

89.03	A change	from any	other	chapter:	or
07.03	11 change	mom any	Other	chapter,	OI

A change from hulls of heading 89.06, whether or not there is also a change from any other chapter, provided that the value of the non-originating hulls of heading 89.06 does not exceed 40 per cent of the transaction value of the good.

89.04-89.05 A change from any other chapter; or

A change from within any one of these headings or any other heading within Chapter 89, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 89 does not exceed 40 per cent of the transaction value of the good.

89.06 A change from any other heading.

8907.10 A change from any other subheading.

8907.90 A change from any other heading.

89.08 A change from any other heading.

Section XVIII	Optical, PhotographicCinematographicMeasuring,
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Checking, Precision, Medical or Surgical Instruments and Apparatus, Clocks and Watches; Musical Intruments Parts and Accessories Thereof(Chapters 90 - 92)

Chapter 90 Optical, PhotographicCinematographicMeasuring, Checking,

Precision, Medical or Surgical Instruments and Apparatus Parts

and Accessories Thereof

90.01 A change from any other heading.

A change from any other heading, except from heading 90.01.

9003.11-9003.19 A change from any other heading; or

A change from subheading 9003.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9003.90 does not exceed 65 per cent of the transaction value of the good.

9003.90 A change from any other heading.

90.04 A change from any other chapter; or

A change from any other heading within Chapter 90, whether or not there is also a change from any other chapter, provided that the value of the non-originating materials of Chapter 90 does not exceed 65 per cent of the transaction value of the good.

A change from any other subheading.

9005.80

A change from any other heading; or

A change from subheading 9005.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9005.90 does not exceed 65 per cent of the transaction value of the good.

9005.90

A change from any other heading.

9006.10-9006.69

A change from any other heading; or

A change from subheading 9006.91 through 9006.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9006.91 through 9006.99 does not exceed 65 per cent of the transaction value of the good.

9006. 91-9006. 99

A change from any other heading.

9007.11-9007.20

A change from any other heading;

A change to a gyro stabilized camera of subheading 9007.19 from within that subheading or any other subheading; or

A change to any other good of subheading 9007. 91 through 9007. 92, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9007. 91 through 9007. 92 does not exceed 65 per cent of the transaction value of the good.

9007. 91-9007. 99

A change from any other heading.

9008.10-9008.40 A change from any other heading; or

A change from subheading 9008.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9008.90 does not exceed 65 per cent of the transaction value of the good.

9008.90 A change from any other heading.

9010.10 A change from any other subheading.

9010.50-9010.60 A change from any other heading; or

A change from subheading 9010.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9010.90 does not exceed 65 per cent of the transaction value of the good.

9010.90 A change from any other heading.

9011.10-9011. 80 A change from any other subheading.

9011.90 A change from any other heading.

9012.10 A change from any other subheading.

9012.90 A change from any other heading.

9013.10-9013.80 A change from any other heading; or

A change from subheading 9013.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9013.90 does not exceed 65 per cent of the transaction value of the good.

9013.90 A change from any other heading.

9014.10-9014.80 A change from any other heading; or

A change from subheading 9014.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9014.90 does not exceed 65 per cent of the transaction value of the good.

9014.90 A change from any other heading.

9015.10-9015.80 A change from any other heading; or

A change from subheading 9015.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9015.90 does not exceed 65 per cent of the transaction value of the good.

9015.90 A change from any other heading.

90.16 A change from any other heading.

9017.10-9017.80 A change from any other heading; or

A change from subheading 9017.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9017.90 does not exceed 65 per cent of the transaction value of the good.

9017.90 A change from any other heading.

9018.11-9021.90 A change from within any one of these subheadings or any other subheading.

9022.12-9022.30 A change from any other subheading.

9022.90 A change from any other heading.

90.23 A change from within that heading or any other heading.

9024.10-9024.80 A change from any other heading; or

A change from subheading 9024.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9024.90 does not exceed 65 per cent of the transaction value of the good.

9024.90 A change from any other heading.

9025.11-9025.80 A change from any other heading; or

A change from subheading 9025.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9025.90 does not exceed 65 per cent of the transaction value of the good.

9025.90 A change from any other heading.

9026.10-9026.80 A change from any other subheading.

9026.90 A change from any other heading.

9027.10-9027.80 A change from any other subheading.

9027.90 A change from any other heading.

9028.10-9028.30 A change from any other heading; or

A change from subheading 9028.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9028.90 does not exceed 65 per cent of the transaction value of the good.

9028.90 A change from any other heading.

9029 .10-9029 .20 A change from any other heading; or

A change from subheading 9029.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9029.90 does not exceed 65 per cent of the transaction value of the good.

9029.90 A change from any other heading.

9030.10-9031.80 A change from within any one of these subheadings or any other

subheading.

9031.90 A change from any other heading.

9032.10-9032.89 A change from any other heading; or

A change from subheading 9032.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9032.90 does not exceed 65 per cent of the transaction value of the good.

9032.90 A change from any other heading.

90.33 A change from any other heading.

Chapter91 Clocks and Watches and PartsThereof

91.01-91.07 A change from any other heading, except from heading 91.08 through 91.14; or

A change from heading 91.08 through 91.14, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 91.08 through 91.14 does not exceed 65 per cent of the transaction value of the good.

91.08-91.10 A change from any other heading, provided that the value of the non-originating materials does not exceed 65 per cent of the transaction value of the good.

9111.10-9111.80 A change from any other heading; or

A change from subheading 9111.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9111.90 does not exceed 65 per cent of the transaction value of the good.

9111.90 A change from any other heading.

9112.20 A change from any other heading; or

A change from subheading 9112.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9112.90 does not exceed 65 per cent of the transaction value of the good.

9112.90 A change from any other heading.

91.13-91.14 A change from any other heading.

Chapter92 Musical Instruments Parts and Accessories of Such Articles

92.01-92.08 A change from any other heading, except from heading 92.09; or

A change from heading 92.09, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 92.09 does not exceed 65 per cent of the transaction value of the good.

92.09 A change from any other heading.

Section XIX Arms and Ammunition; Parts and Accessories Thereof (Chapter 93)

Chapter 93 Arms and Ammunition; Parts and Accessories Thereof

93.01-93.04 A change from any other heading, except from heading 93.05; or

A change from heading 93.05, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 93.05 does not exceed 65 per cent of the transaction value of the good.

93.05 A change from any other heading.

9306.21-9306.90 A change from any other heading; or

A change from within any one of these subheadings or any other subheading within heading 93.06, provided that the value of the non-originating materials of heading 93.06 does not exceed 65 per cent of the transaction value of the good.

93.07 A change from any other heading.

Section XX Miscellaneous Manufactured (Chapters 94 - 96)

Chapter 94 Furniture; Bedding, Mattresses, MattressSupports, Cushions and

Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated

Name-Plates and the Like; Prefabricate Buildings

9401.10-9401.80 A change from any other heading; or

A change from subheading 9401.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9401.90 does not exceed 65 per cent of the transaction value of the good.

9401.90 A change from any other heading.

9402.10-9402.90 A change from any other heading.

9403.10-9403.89 A change from any other heading; or

A change from subheading 9403.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9403.90 does not exceed 65 per cent of the transaction value of the good.

9403.90 A change from any other heading.

94.04 A change from any other heading.

9405.10-9405.60 A change from any other heading; or

A change from subheading 9405.91 through 9405.99, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9405.91 through 9405.99 does not exceed 65 per cent of the transaction value of the good.

9405. 91-9405. 99 A change from any other heading.

94.06 A change from any other heading.

Chapter95 Toys, Games and Sports Requisites; Partsand Accessories

Thereof

95.03 A change from within that heading or any other heading.

95.04-95.05 A change from any other heading.

9506.11-9506.29 A change from any other heading.

A change from any other heading; or

A change from subheading 9506.39, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9506.39 does not exceed 65 per

cent of the transaction value of the good.

9506.32-9506.99 A change from any other heading.

95.07-95.08 A change from any other heading.

Chapter96 Miscellaneous Manufactured Articles

96.01-96.04 A change from any other heading.

A change from any other heading provided that the value of the

non-originating component goods, packaging materials and

containers does not exceed 35 per cent of the transaction value of

the set.

9606.10 A change from any other heading.

9606.21-9606.29 A change from any other heading; or

A change from subheading 9606.30, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9606.30 does not exceed 65 per cent of the transaction value of the good.

9606.30 A change from any other heading.

9607.11-9607.19 A change from any other subheading.

9607.20 A change from any other heading.

9608.10-9608.40 A change from any other heading; or

A change from subheading 9608.60, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9608.60 does not exceed 65 per cent of the transaction value of the good.

9608.50 A change from any other heading; or

A change from subheading 9608.10 through 9608.40, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9608.10 through 9608.40 does not exceed 65 per cent of the transaction value of the good.

9608. 60-9608. 99 A change from any other subheading.

9609.10-9609. 90 A change from any other subheading.

96.10 A change from any other heading.

96.11

A change from any other heading; or

A change to a set from within that heading, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of heading 96.11 does not exceed 35 per cent of the transaction value of the good.

96.12

A change from any other heading.

9613.10-9613.80

A change from any other heading; or

A change from subheading 9613.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9613.90 does not exceed 65 per cent of the transaction value of the good.

9613.90

A change from any other heading.

96.14

A change from any other heading.

9615.11-9615.19

A change from any other heading; or

A change from subheading 9615.90, whether or not there is also a change from any other heading, provided that the value of the non-originating materials of subheading 9615.90 does not exceed 65 per cent of the transaction value of the good.

9615.90

A change from any other heading.

96.16-96.18

A change from any other heading.

Section XXI Works of Art, Collectors' Pieces and Antiques (Chapter 97)

Chapter 97 Works of Art, Collectors Pieces' and Antiques

A change from any other heading.

97.01-97. 06

Tariff Item	Description of Goods	Base Rate	Staging Category
010110000	- Pure-bred breeding animals	5%	В
010190000	- Other	5%	В
010210000	- Pure-bred breeding animals	5%+10 JD/HEAD	Α
010290000	- Other	5%+10 JD/HEAD	Α
010310000	- Pure-bred breeding animals	5%	В
010391000	Weighing less than 50 kg	5%	В
010392000	Weighing 50 kg or more	5%	В
010410000	- Sheep	5%+2 JD/HEAD	С
010420000	- Goats	5%+2 JD/HEAD	С
010511000	Fowls of the species Gallus domesticus	5%	В
010512000	Turkeys	5%	В
010519000	Other	5%	В
010594000	Fowls of the species Gallus domesticus.	5%	В
010599000	Other	5%	В
010611000	Primates	5%	В
010612000	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5%	В
010619000	Other	5%	В
010620000	- Reptiles (including snakes and turtles)	5%	В
010631000	Birds of prey	5%	В
010632000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5%	В
010639000	Other	5%	В
010690000	- Other	5%	В
020110000	- Carcasses and half-carcasses	5%	Α
020120000	- Other cuts with bone in	5%	Α
020130100	Ground meat pieces prepared for sandwiches	21%	Α
020130900	Other	5%	Α
020210000	- Carcasses and half-carcasses	5%	Α
020220000	- Other cuts with bone in	5%	Α
020230100	Ground meat pieces prepared for sandwiches	21%	Α
020230900	Other	0	А
020311000	Carcasses and half-carcasses	23%	В
020312000	Hams, shoulders and cuts thereof, with bone in	23%	А
020319000	Other	23%	Α
020321000	Carcasses and half-carcasses	23%	В
020322000	Hams, shoulders and cuts thereof, with bone in	23%	А
020329000	Other	23%	Α
020410000	- Carcasses and half-carcasses of lamb, fresh or chilled	5%	В
020421000	Carcasses and half-carcasses	5%	В
020422000	Other cuts with bone in	5%	В
020423100	Ground meat pieces prepared for sandwiches	21%	С
020423900	Other	5%	В
020430000	- Carcasses and half-carcasses of lamb, frozen	5%	В
020441000	Carcasses and half-carcasses	5%	В
020442000	Other cuts with bone in	5%	В
020443100	Ground meat pieces prepared for sandwiches	21%	С
020443900	Other	5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
020450000	- Meat of goats	5%	В
020500000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5%	В
020610000	- Of bovine animals, fresh or chilled	5%	Α
020621000	Tongues	5%	Α
020622000	Livers	5%	Α
020629000	Other	5%	Α
020630000	- Of swine, fresh or chilled	5%	В
020641000	Livers	5%	В
020649000	Other	5%	Α
020680000	- Other, fresh or chilled	5%	В
020690000	- Other, frozen	5%	В
020711000	Not cut in pieces, fresh or chilled	28%	С
020712000	Not cut in pieces, frozen	28%	E
020713000	Cuts and offal, fresh or chilled	28%	С
020714100	Imported as industrial inputs	20%	E
020714900	Other	28%	E
020724000	Not cut in pieces, fresh or chilled	23%	С
020725000	Not cut in pieces, frozen	23%	С
020726100	Boneless, imported by meat preparations factories	0	Α
020726900	Other	23%	С
020727100	Boneless, imported by meat preparations factories	0	Α
020727900	Other	23%	С
020732000	Not cut in pieces, fresh or chilled	23%	С
020733000	Not cut in pieces, frozen	23%	С
020734000	Fatty livers, fresh or chilled	23%	С
020735000	Other, fresh or chilled	23%	С
020736000	Other, frozen	30%	С
020810000 020830000	- Of rabbits or hares - Of primates	20% 20%	C
020840000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20%	С
000050000		000/	
020850000	- Of reptiles (including snakes and turtles)	20%	C
020890000	- Other	20%	C
020900000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	30%	А
021011000	Hams, shoulders and cuts thereof, with bone in	5%	В
021012000	Bellies (streaky) and cuts thereof	5%	В
021019000	Other	5%	В
021020000	- Meat of bovine animals	5%	А
021091000	Of primates	5%	В
021092000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	5%	В
021093000	Of reptiles (including snakes and turtles)	5%	В
021099000	Other	5%	В
030110000	- Ornamental fish	30%	C
030191000	Trout (Salmo trutta, Oncorhyncus mykiss, Oncorhyncus clarki, Oncorhyncus aguabonita, Oncorhyncus gilae, Oncorhyncus apache and Oncorhyncus chrysogaster)	20%	С
030192000	Eels (Anguilla spp.)	20%	С
030193000	Carp	20%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
030194000	Bluefin tunas (Thunnus thynnus)	20%	С
030195000	Southern bluefin tunas (Thunnus maccoyii)".	20%	С
030199000	Other	20%	С
030211000	Trout (Salmo trutta, Oncorhyncus mykiss, Oncorhyncus clarki, Oncorhyncus aguabonita, Oncorhyncus gilae, Oncorhyncus apache and Oncorhyncus chrysogaster)	20%	С
030212000	Pacific salmon (Oncorhynchus nerka, Oncorhyncus gorbuscha, Oncorhyncus keta, Oncorhyncus tschawytscha, Oncorhyncus kisutch, Oncorhyncus masou and Oncorhyncus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20%	С
030219000	Other	20%	С
030221000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20%	С
030222000	Plaice (Pleuronectes platessa)	20%	С
030223000	Sole (Solea spp.)	20%	С
030229000	Other	20%	С
030231000	Albacore or longfinned tunas (Thunnus alalunga)	20%	С
030232000	Yellowfin tunas (Thunnus albacares)	20%	С
030233000	Skipjack or stripe-bellied bonito	20%	С
030234000	Bigeye tunas (Thunnus obesus)	20%	С
030235000	Bluefin tunas (Thunnus thynnus)	20%	С
030236000	Southern bluefin tunas (Thunnus maccoyii)	20%	С
030239000	Other	20%	С
030240000	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	20%	С
030250000	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	20%	С
030261000	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	20%	С
030262000	Haddock (Melanogrammus aeglefinus)	20%	С
030263000	Coalfish (Pollachius virens)	20%	С
030264000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	20%	С
030265000	Dogfish and other sharks	20%	С
030266000	Eels (Anguilla spp.)	20%	С
030267000	Bluefin tunas (Thunnus thynnus	20%	С
030268000	Toothfish (Dissostichus spp.)".	20%	С
030269000	Other	20%	С
030270000	- Livers and roes	20%	С
030311000	Sockeye salmon (red salmon) (Oncorhynchus nerka)	20%	С
030319000	Other	20%	Α
030321000	Trout (Salmo trutta, Oncorhyncus mykiss, Oncorhyncus clarki, Oncorhyncus aguabonita, Oncorhyncus gilae, Oncorhyncus apache and Oncorhyncus chrysogaster)	20%	С
030322000	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20%	С
030329000	Other	20%	С
030331000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20%	С
030332000	Plaice (Pleuronectes platessa)	20%	С
030333000	Sole (Solea spp.)	20%	С
030339000	Other	20%	Α
030341000	Albacore or longfinned tunas (Thunnus alalunga)	20%	C
030342000	Yellowfin tunas (Thunnus albacares)	20%	C

Tariff Item	Description of Goods	Base Rate	Staging Category
030343000	Skipjack or stripe-bellied bonito	20%	С
030344000	Bigeye tunas (Thunnus obesus)	20%	С
030345000	Bluefin tunas (Thunnus thynnus)	20%	С
030346000	Southern bluefin tunas (Thunnus maccoyii)	20%	С
030349000	Other	20%	С
030351000	Herrings (Clupea harengus, Clupea pallasii)	20%	С
030352000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20%	С
030361000	- Swordfish (Xiphias gladius) and toothfish (Dissostichus spp.),	20%	С
030362000	Toothfish (Dissostichus spp.)".	20%	С
030371000	Sardines (Sardina pilchardus, Sardinops spp.), sardinella	20%	С
	(Sardinella spp.), brisling or sprats (Sprattus sprattus)		
030372000	Haddock (Melanogrammus aeglefinus)	20%	С
030373000	Coalfish (Pollachius virens)	20%	С
030374000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	20%	А
030375000	Dogfish and other sharks	20%	С
030376000	Eels (Anguilla spp.)	20%	С
030377000	Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	20%	С
030378000	Hake (Merluccius spp., Urophycis spp.)	20%	Α
030379000	Other	20%	Α
030380000	- Livers and roes	20%	С
030411000	- Fresh or chilled :	20%	C
030412000	Swordfish (Xiphias gladius)	20%	C
030419000	Other	20%	C
030413000	Swordfish (Xiphias gladius)	15%	A
030421000	- Frozen fillets :	15%	
			A
030429000	Other	15%	A
030491000	Swordfish (Xiphias gladius)	20%	A
030492000	Toothfish (Dissostichus spp.)	20%	С
030499000	Other	20%	С
030510000	- Flours, meals and pellets of fish, fit for human consumption	20%	С
030520000	- Livers and roes of fish, dried, smoked, salted or in brine	20%	С
030530000	- Fish fillets, dried, salted or in brine, but not smoked	20%	С
030541000	Pacific salmon (Oncorhynchus nerka, Oncorhyncus gorbuscha, Oncorhyncus keta, Oncorhyncus tschawytscha, Oncorhyncus kisutch, Oncorhyncus masou and Oncorhyncus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20%	С
030542000	Herrings (Clupea harengus, Clupea pallasii)	20%	С
030549000	Other	20%	С
030551000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20%	С
030559000	Other	20%	С
030561000	Herrings (Clupea harengus, Clupea pallasii)	20%	С
030562000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20%	С
030563000	Anchovies (Engraulis spp.)	20%	С
030569000	Other	20%	С
030611000	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	23%	С
030612000	Lobsters (Homarus spp.)	21%	С
030613000	Shrimps and prawns	23%	A
030613000	Crabs	23%	C
030619000	Other, including flours, meals and pellets of crustaceans, fit for	23%	С
333313000	human consumption	2070	

Tariff Item	Description of Goods	Base Rate	Staging Category
030621000	Rock lobster and other sea crawfish (Palinurus spp., Panulirus	23%	Α
	spp., Jasus spp.)		
030622000	Lobsters (Homarus spp.)	21%	A
030623000	Shrimps and prawns	23%	С
030624000	Crabs	23%	С
030629000	Other, including flours, meals and pellets of crustaceans, fit for human consumption	23%	С
030710000	- Oysters	23%	С
030721000	Live, fresh or chilled	23%	Α
030729000	Other	23%	С
030731000	Live, fresh or chilled	23%	С
030739000	Other	23%	С
030741000	Live, fresh or chilled	23%	С
030749000	Other	23%	С
030751000	Live, fresh or chilled	23%	С
030759000	Other	23%	С
030760000	- Snails, other than sea snails	23%	С
030791000	Live, fresh or chilled	23%	С
030799000	Other	23%	С
040110000 040120000	- Of a fat content, by weight, not exceeding 1% - Of a fat content, by weight, exceeding 1% but not exceeding 6%	23%	C
040130000	- Of a fat content, by weight, exceeding 6%	23%	C
040210200	Powder milk packed in firmly closed containers, the content of	0	A
	each not exceeding 3 kg.		, ,
040210910	Imported by factories as industrial inputs	0	Α
040210990	Other	10%	В
040221000	Not containing added sugar or other sweetening matter	0	Α
040229200	Powder milk packed in firmly closed containers, the content of each not exceeding 3 kg.	0	А
040229910	Imported by factories as industrial inputs	0	Α
040229990	Other	0	Α
040291000	Not containing added sugar or other sweetening matter	23%	С
040299000	Other	23%	С
040310000	- Yogourt	30%	С
040390100	Dry soured milk (Jamid)	5%	В
040390900	Other	30%	С
040410100	Imported by factories as industrial inputs	0	Α
040410900	Other	23%	С
040490000	- Other	23%	С
040510100	Imported as industrial inputs	0	Α
040510900	Other	5%	В
040520000	- Dairy spreads	5%	В
040590000	- Other	5%	В
040610000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	20%	С
040620000	- Grated or powdered cheese, of all kinds	20%	С
040630000	- Processed cheese, not grated or powdered	20%	C
040640000	- Blue-veined cheese	20%	C
040690100	Cheddar cheese not put up in packings for retail sale, imported by cheese factories	0	А
040690900	Other	20%	С
040700100	For hatching	23%	C
040700100	For the production of veterinary vaccines	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
040700900	Others	23%	С
040811000	Dried	0	Α
040819000	Other	23%	С
040891000	Dried	0	Α
040899000	Other	23%	С
040900100	Imported as industrial inputs	15%	Α
040900900	Other	23%	Α
041000000	Edible products of animal origin, not elsewhere specified or included.	30%	С
050100000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	10%	В
050210000	- Pigs', hogs' or boars' bristles and hair and waste thereof	10%	В
050290000	- Other	10%	В
050400000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted,in brine, dried or smoked.	0	А
050510000	- Feathers of a kind used for stuffing; down	0	Α
050590000	- Other	10%	В
050610000	- Ossein and bones treated with acid	10%	В
050690000	- Other	10%	В
050710000	- Ivory; ivory powder and waste	10%	В
050790000	- Other	10%	В
050800000	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.	10%	В
051000000	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.	30%	С
051110000	- Bovine semen	10%	Α
051191100	Roes of fish for hatching	10%	В
051191200	Fish wastes	10%	В
051191900	Other	30%	С
051199100	Silkworm's eggs	10%	Α
051199200	Kermes and animal kermes	10%	Α
051199300	Bovine embryos	10%	Α
051199400	powder of poultries blood.	10%	Α
051199500	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	10%	А
051199600	Natural sponges of animal origin.	0	А
051199900	Other	30%	А
060110000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10%	В
060120100	Chicory plants and roots thereof	23%	С
060120900	Other	10%	В
060210000	- Unrooted cuttings and slips	10%	В
060220000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	10%	В
060230200	Cuttings of cut flowers for growing	10%	В
060230300	Other ornamental plants	30%	C
060230900	Other	10%	В
060240100	Cuttings of cut flowers for growing	10%	В

		Rate	Category
060290200	Other	30%	С
	Cuttings of cut flowers for growing	10%	В
	Other ornamental plants	23%	В
060290400	Fungi mecilium	0	Α
060290900	Other	10%	В
060311000	- Fresh :	23%	С
060312000	Roses	23%	С
060313000	Carnations	23%	С
060314000	Orchids	23%	С
060319000	Other	23%	С
060390000	- Other	23%	С
060410000	- Mosses and lichens	30%	С
060491000	Fresh	30%	Α
060499000	Other	30%	С
070110000	- Seed	5%	Α
070190100	From October 1 to January 31	15%	Α
	Other	30%	Α
070200000	Tomatoes, fresh or chilled.	30%	Α
	Onions for planting	5%	В
	Other onions	30%	С
	Other	10%	В
	- Garlic	30%	C
	- Leeks and other alliaceous vegetables	10%	В
	- Cauliflowers and headed broccoli	23%	A
070420000	- Brussels sprouts	30%	C
	- Other	30%	A
070511000	Cabbage lettuce (head lettuce)	30%	В
070519000	Other	30%	В
070521000	Witloof chicory (Cichorium intybus var. foliosum)	30%	C
070529000	Other	30%	C
070610000	- Carrots and turnips	23%	В
	- Other	30%	В
	Cucumbers and gherkins, fresh or chilled.	30%	В
	- Peas (Pisum sativum)	30%	C
070820000	- Beans (Vigna spp., Phaseolus spp.)	30%	В
070890000	- Other leguminous vegetables	30%	C
070920000	- Asparagus	23%	C
070930000	- Aubergines (egg-plants)	30%	C
070940000	- Celery other than celeriac	30%	C
070951000	Mushrooms of the genus Agaricus	23%	В
070959100	Truffles	30%	C
070959900	Other	23%	C
	- Fruits of the genus Capsicum or of the genus Pimenta	30%	В
070970000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30%	С
070990000	- Other	23%	В
071010000	- Potatoes	10%	A
071010000	Peas (Pisum sativum)	23%	A
071021000	Peas (Pisum Sativum) Beans (Vigna spp., Phaseolus spp.)	28%	В
071022000	Other	30%	С
071029000	- Spinach, New Zealand spinach and orache spinach (garden	30%	С
071040000	spinach) - Sweet corn	23%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
071080000	- Other vegetables	23%	А
071090000	- Mixtures of vegetables	23%	В
071120000	- Olives	30%	С
071140000	- Cucumbers and gherkins	30%	С
071151000	Mushrooms of the genus Agaricus	30%	С
071159000	Other	30%	С
071190100	potatoes	10%	Α
071190200	Onions	10%	В
071190900	Other	30%	С
071220200	Imported by factories as industrial inputs	0	Α
071220900	Other	30%	С
071231100	Imported by factories as industrial inputs	0	Α
071231900	Other	30%	С
071232100	Imported by factories as industrial inputs	0	Α
071232900	Other	30%	С
071233100	Imported by factories as industrial inputs	0	Α
071233900	Other	30%	С
071239100	Imported by factories as industrial inputs	0	Α
071239900	Other	30%	С
071290100	Maize	10%	В
071290200	Other imported by factories as industrial inputs	0	Α
071290900	Other	30%	С
071310100	Imported by factories as industrial inputs	0	Α
071310900	Other	10%	Α
071320100	Imported by factories as industrial inputs	0	Α
071320900	Other	5%	Α
071331100	Imported by factories as industrial inputs	0	Α
071331900	Other	10%	Α
071332100	Imported by factories as industrial inputs	0	Α
071332900	Other	10%	Α
071333100	Imported by factories as industrial inputs	0	A
071333900	Other	10%	A
071339100	Imported by factories as industrial inputs	0	A
071339900	Other	10%	A
071340100	Imported by factories as industrial inputs	0	A
071340900	Other	5%	A
071350100	Imported by factories as industrial inputs	0	A
071350100	Other	5%	A
071390100	Unler Imported by factories as industrial inputs	0	A
071390100			
071390900	Other	10% 30%	A C
071410000	- Manioc (cassava) - Sweet potatoes	30%	C
071420000	- Other	30%	C
080111000	Dessicated	25%	C
080111000	Other	30%	C
080119000	In shell	30%	C
080121000	Shelled	30%	C
080131000	In shell	30%	C
080132000	Shelled	30%	C
080211000	In shell	23%	C
080212000	Shelled	23%	C
080221100	Imported as industrial inputs	15%	C
080221900	Other	30%	C

Tariff Item	Description of Goods	Base Rate	Staging Category
080222000	Shelled	30%	С
080231000	In shell	30%	С
080232000	Shelled	30%	С
080240000	- Chestnuts (Castanea spp.)	30%	С
080250000	- Pistachios	30%	С
080260000	- Macadamia nuts".	23%	С
080290000	- Other	23%	С
080300100	Fresh.	30% + 250 JD/TON	С
080300900	Other	23%	С
080410100	Fresh (Ripe dates)	30%	С
080410300	Dried ,in packings of a weight not exceeding 1 Kg	30%	С
080410900	Other	10%	В
080420000	- Figs	10%	В
080430000	- Pineapples	23%	С
080440000	- Avocados	23%	С
080450000	- Guavas, mangoes and mangosteens	23%	С
080510100	Imported from the 1st of May until the end of February	35%	С
080510900	Other	30%	С
080520000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	23%	С
80540000	- Grapefruit	30%	С
080550000	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	30%	С
080590000	- Other	30%	С
080610100	From May 1 to October 31	30% + 250 JD/TON	С
080610900	Other	30%	С
080620000	- Dried	10%	В
080711000	Watermelons	30%	С
080719000	Other	23%	С
080720000	- Papaws (papayas)	23%	С
080810100	From June 1 to October 31	30% + 250 JD/TON	А
080810900	Other	30%	Α
080820000	- Pears and quinces	23%	С
080910000	- Apricots	28%	С
080920000	- Cherries	28%	Α
080930000	- Peaches, including nectarines	23%	С
080940000	- Plums and sloes	23%	С
081010000	- Strawberries	23%	С
081020000	- Raspberries, blackberries, mulberries and loganberries	25%	А
081040000	- Cranberries, bilberries and other fruits of the genus Vaccinium	25%	Α
081050000	- Kiwifruit	20%	С
081060000	- Durians	23%	С
081090000	- Other	23%	С
081110000	- Strawberries	23%	С
081120000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30%	Α
081190000	- Other	23%	Α
081210000	- Cherries	30%	С
081290000	- Other	30%	С
081310000	- Apricots	10%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
081320000	- Prunes	30%	С
081330000	- Apples	30%	С
081340000	- Other fruit	30%	С
081350000	- Mixtures of nuts or dried fruits of this Chapter	30%	С
081400000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	30%	С
090111000	Not decaffeinated	20%	С
090112000	Decaffeinated	20%	В
090121000	Not decaffeinated	30%	Α
090122000	Decaffeinated	23%	В
090190000	- Other	20%	C
090210000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	20%	A
090220000	- Other green tea (not fermented)	20%	В
090230000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20%	А
090240000	- Other black tea (fermented) and other partly fermented tea	20%	В
090300000	Maté	30%	С
090411000	Neither crushed nor ground	23%	C
090412000	Crushed or ground	23%	C
090420000	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	23%	С
090500000	Vanilla.	30%	С
090611000	- Neither crushed nor ground :	30%	С
090619000	Cinnamon (Cinnamomum zeylanicum Blume)	30%	С
090620000	- Crushed or ground	30%	С
090700000	Cloves (whole fruit, cloves and stems).	30%	С
090810000	- Nutmeg	30%	С
090820000	- Mace	30%	С
090830000	- Cardamoms	30%	С
090910100	Seeds of anise	10%	В
090910900	Other	30%	С
090920000	- Seeds of coriander	30%	В
090930000	- Seeds of cumin	30%	C
090940000	- Seeds of caraway	30%	C
090950000	- Seeds of fennel; juniper berries	30%	C
091010000	- Ginger	30%	C
091020000	- Saffron	30%	C
091030000	- Turmeric (curcuma)	23%	C
091091100	Imported as industrial inputs	15%	C
091091900	Other	30%	C
09109100	- Thyme; bay leaves and curry	30%	C
091099900	Other	21%	C
100110000	- Durum wheat	0	A
100110000	- Other	0	A
100190000		10%	A
	Rye.		
100300000	Barley.	0	A
100400000	Oats.	10%	A
100510000	- Seed	5%	В
100590000	- Other	5%	А
100610000	- Rice in the husk (paddy or rough)	5%	В
100620000	- Husked (brown) rice	5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
100630000	- Semi-milled or wholly milled rice, whether or not polished or glazed	5%	В
100640000	- Broken rice	5%	В
100700000	Grain sorghum.	10%	Α
100810000	- Buckwheat	10%	Α
100820000	- Millet	10%	А
100830000	- Canary seed	10%	Α
100890000	- Other cereals	10%	Α
110100000	Wheat or meslin flour.	0	Α
110210000	- Rye flour	0	Α
110220000	- Maize (corn) flour	0	Α
110290000	- Other	0	A
110311000	Of wheat	0	A
110313000	Of maize (corn)	0	A
110319000	Of other cereals	0	A
110319000	- Pellets	0	A
110320000	Of oats	10%	A
	0.1 0.000	10%	+
110419100	Of barley		A
110419900	Other	0	A
110422000	Of oats	10%	A
110423000	Of maize (corn)	10%	В
110429000	Of other cereals	10%	В
110430000	- Germ of cereals, whole, rolled, flaked or ground	10%	В
110510000	- Flour, meal and powder	0	Α
110520000	- Flakes, granules and pellets	0	Α
110610100	Imported by factories as industrial inputs	0	Α
110610900	Other	30%	С
110620000	- Of sago, roots or tubers of heading 07.14	30%	С
110630100	Imported by factories as industrial inputs	0	Α
110630900	Other	30%	С
110710000	- Not roasted	0	Α
110720000	- Roasted	0	Α
110811100	Imported by factories as industrial inputs	0	Α
110811900	Other	23%	С
110812200	Imported by factories as industrial inputs	0	Α
110812900	Other	30%	С
110813000	Potato starch	0	А
110814000	Manioc (cassava) starch	0	Α
110819200	imported by factories as production inputs	0	А
110819900	Other	30%	С
110820000	- Inulin	0	А
110900000	Wheat gluten, whether or not dried.	0	Α
120100000	Soya beans, whether or not broken.	0	Α
120210100	Imported as industrial inputs	15%	С
120210900	Other	30%	С
120220100	Imported as industrial inputs	15%	С
120220900	Other	30%	С
120300000	Copra.	30%	С
120400000	Linseed, whether or not broken.	5%	Α
120510000	- Low erucic acid rape or colza seeds	10%	А
120590000	- Other	10%	А
120600100	Imported by vegetable oil factories	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
120600900	Other	23%	А
120720000	- Cotton seeds	0	Α
120740000	- Sesamum seeds	0	А
120750100	Imported by factories as industrial inputs	0	Α
120750900	Other	30%	В
120791000	Poppy seeds	30%	С
120799100	- Safflower seeds	30%	С
120799900	Other	0	Α
120810000	- Of soya beans	0	Α
120890100	Of Cotton , flax, castorl-oil, sesame or hemp seeds	0	Α
120890400	Of colza seeds	0	А
120890900	Other	30%	С
120910000	- Sugar beet seed	5%	В
120921000	Lucerne (alfalfa) seed	5%	В
120922000	Clover (Trifolium spp.) seed	5%	В
120923000	Fescue seed	5%	В
120924000	Kentucky blue grass (Poa pratensis L.) seed	5%	В
120925000	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	5%	В
120929100	Lupine	23%	В
120929900	Other	5%	В
120930000	- Seeds of herbaceous plants cultivated principally for their flowers	5%	В
120991100	Seeds of pumkins, marrow and squash.	30%	С
120991900	Other	5%	В
120999000	Other	5%	В
121010000	- Hop cones, neither ground nor powdered nor in the form of pellets	10%	В
121020000	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	А
121120000	- Ginseng roots	10%	А
121130000	- Coca leaf	10%	В
121140000	- Poppy straw	10%	В
121190100	- Liquorice roots	0	А
121190900	Other	10%	Α
121220000	- Seaweeds and other algae	30%	С
121291000	Sugar beet	30%	A
121299100	Locust beans,includinglocust bean seeds and Apricot, peach (including nectarine) or plum stones and kernels	0	А
121299900	Other	30%	С
121300000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	0	А
121410000	- Lucerne (alfalfa) meal and pellets	0	Α
121490000	- Other	0	A
130120100	Imported by factories as industrial inputs	0	A
130120900	Other	30%	C
130190100	Imported by factories as industrial inputs	0	A
130190900	Other	30%	C
130211000	Opium	30%	C
130212100	Imported by factories as industrial inputs	0	A
130212900	Other	30%	C
130213000	Of hops	10%	В
130219100	Imported by factories as industrial inputs	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
130219900	Other	30%	В
130220000	- Pectic substances, pectinates and pectates	0	Α
130231000	Agar-agar	0	Α
130232000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	А
130239000	Other	0	Α
140110000	- Bamboos	5%	В
140120000	- Rattans	5%	В
140190000	- Other	5%	В
140420000	- Cotton linters	0	А
140490200	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.	5%	А
140490300	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.	0	А
140490400	Other, imported by factories as industrial inputs	0	Α
140490900	Other	30%	С
150100000	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	30%	В
150200000	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	0	А
150300000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	30%	С
150410000	- Fish-liver oils and their fractions	0	Α
150420000	- Fats and oils and their fractions, of fish, other than liver oils	0	Α
150430000	- Fats and oils and their fractions, of marine mammals	0	Α
150500000	Wool grease and fatty substances derived therefrom (including lanolin).	0	А
150600100	Imported by factories as industrial inputs	0	Α
150600900	Other	30%	С
150710000	- Crude oil, whether or not degummed	0	Α
150790100	Imported by factories as industrial inputs	0	А
150790900	Other	23%	В
150810000	- Crude oil	0	Α
150890000	- Other	30%	С
150910000	- Virgin	30%	С
150990000	- Other	30%	С
151000000	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.	30%	С
151110000	- Crude oil	0	Α
151190200	Imported by factories as industrial inputs	0	А
151190900	Other	23%	С
151211000	Crude oil	0	А
151219100	Imported by factories as industrial inputs	0	А
151219900	Other	23%	А
151221000	Crude oil, whether or not gossypol has been removed	30%	С
151229000	Other	30%	С
151311000	Crude oil	0	Α
151319100	Imported by factories as industrial inputs	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
151319900	Other	30%	С
151321000	Crude oil	0	Α
151329100	Imported by factories as industrial inputs	0	Α
151329900	Other	23%	С
151411000	Crude oil	0	Α
151419100	Imported by factories as industrial inputs	0	Α
151419900	Other	30%	Α
151491000	Crude oil	0	Α
151499100	Imported by factories as industrial inputs	0	Α
151499900	Other	23%	Α
151511000	Crude oil	0	А
151519100	Imported by factories as industrial inputs	0	А
151519900	Other	30%	С
151521000	Crude oil	0	А
151529200	Imported by factories as industrial inputs	0	А
151529900	Other	30%	С
151530100	Imported by factories as industrial inputs	0	A
151530900	Other	30%	С
151550000	- Sesame oil and its fractions	30%	C
151590100	laurel (Bay) oil	0	А
151590200	Jojoba oils and their fraction	10%	В
151590300	Imported by factories as industrial inputs	0	A
151590900	Other	30%	A
151610000	- Animal fats and oils and their fractions	30%	C
151620200	Cotton-seed oil	30%	A
151620600	Wholy or partially hydrogenated vegetables oils , imported as industrial inputs.	0	A
151620900	Other	23%	С
151710100	Imported by factories as industrial inputs	0	А
151710900	Other	23%	В
151790200	Vegetable fats of hydrogenated palm oil	23%	А
151790300	Other , Imported by factories as industrial inputs	0	А
151790900	Other	23%	Α
151800000	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of	0	А
152000100	Imported by factories as industrial inputs	0	Α
152000900	Other	23%	В
152110000	- Vegetable waxes	0	Α
152190100	beewax; other insect waxes.	0	Α
152190900	Other	10%	В
152200000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	0	А
160100000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	23%	А
160210000	- Homogenized preparations	28%	А
160220000	- Of liver of any animal	23%	В
160231000	Of turkeys	28%	Е
160232000	Of fowls of the species Gallus domesticus	28%	Е
160239000	Other	23%	С
160241000	Hams and cuts thereof	28%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
160242000	Shoulders and cuts thereof	23%	Α
160249000	Other, including mixtures	23%	Α
160250000	- Of bovine animals	23%	А
160290000	- Other, including preparations of blood of any animal	23%	В
160300000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	30%	С
160411000	Salmon	10%	В
160412000	Herrings	10%	В
160413000	Sardines, sardinella and brisling or sprats	10%	В
160414000	Tunas, skipjack and bonito (Sarda spp.)	10%	В
160415000	Mackerel	10%	В
160416000	Anchovies	10%	В
160419000	Other	10%	В
160420100	Composite and homogenized preparations.	30%	C
160420900	Other	10%	В
160430000	- Caviar and caviar substitutes	30%	C
160510000	- Crab	30%	C
160520000	- Shrimps and prawns	30%	С
160530000	- Lobster	30%	С
160540000	- Other crustaceans	30%	С
160590000	- Other	23%	С
170111000	Cane sugar	0	А
170112000	Beet sugar	0	А
170191000	Containing added flavouring or colouring matter	30%	А
170199100	Refined sugar	0	А
170199900	Other	23%	А
170211000	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	А
170219000	Other	0	Α
170220000	- Maple sugar and maple syrup	23%	A
170230000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	0	А
170240000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	0	А
170250000	- Chemically pure fructose	0	Α
170260000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	0	А
170290100	Chemically pure maltose.	30%	А
170290300	Imported by factories as industrial inputs	0	А
170290900	Other	30%	Α
170310000	- Cane molasses	0	Α
170390100	Imported by factories as industrial inputs	0	A
170390900	Other	30%	Α
170410000	- Chewing gum, whether or not sugar-coated	23%	A
170490100	Hazelnut or Almond paste(not putup for retail sale) Imported as industrial inputs	0	А
170490900	Other	23%	Α
180100000	Cocoa beans, whole or broken, raw or roasted.	10%	В
180200000	Cocoa shells, husks, skins and other cocoa waste.	30%	C
180310200	Imported by factories as industrial inputs	0	A
180310900	Other	30%	C
180320200	Imported by factories as industrial inputs	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
180320900	Other	30%	С
180400000	Cocoa butter, fat and oil.	0	Α
180500100	Imported by factories as industrial inputs	0	Α
180500900	Other	23%	Α
180610000	- Cocoa powder, containing added sugar or other sweetening matter	23%	С
180620000	- 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	23%	А
180631000	Filled	23%	Α
180632000	Not filled	23%	Α
180690000	- Other	23%	А
190110300	Containing 50 % or more of milk ;preperations for special ailments	5%	А
190110900	Other	21%	В
190120100	Imported by factories as industrial inputs	0	A
190120900	Other	23%	В
190190100	Malt extract	0	A
190190300	Special food preparations for handicapped (1)	5%	В
190190600	Other , Imported by factories as industrial inputs	0	A
190190900	Other	23%	В
190211000	Containing eggs	30%	A
190219100	imported by factories as production inputs	0	A
190219900	other	23%	В
190220000	- Stuffed pasta, whether or not cooked or otherwise prepared	30%	В
190230000	- Other pasta	23%	A
190240000	- Couscous	30%	В
190300000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	0	А
190410000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	23%	А
190420000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	28%	А
190430000	- Bulgur wheat	30%	С
190490000	- Other	28%	Α
190510000	- Crispbread	30%	В
190520000	- Gingerbread and the like	30%	В
190531100	Sweet biscuits, specially prepared for infants	20%	Α
190531900	Other	30%	В
190532000	Waffles and wafers	30%	Α
190540000	- Rusks, toasted bread and similar toasted products	30%	Α
190590100	Empty cachets of a kind suitable for pharmaceutical use .	20%	Α
190590300	Bread	20%	Α
190590400	Other ,specially prepared for infants	20%	А
190590900	Other	30%	А
200110000	- Cucumbers and gherkins	30%	Α
200190100	Imported as industrial inputs	0	А
200190900	Other	30%	С
200210000	- Tomatoes, whole or in pieces	23%	В
200290000	- Other [Effective on January 1, 2003]	23%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
200310000	- Mushrooms of the genus Agaricus	30%	С
200320000	- Truffles	30%	С
200390000	- Other	30%	С
200410000	- Potatoes	20%	Α
200490000	- Other vegetables and mixtures of vegetables	30%	Α
200510000	- Homogenized vegetables	28%	В
200520100	Imported by factories as industrial inputs	0	А
200520900	Other	30%	Α
200540000	- Peas (Pisum sativum)	28%	Α
200551000	Beans, shelled	28%	Α
200559000	Other	28%	Α
200560000	- Asparagus	28%	С
200570000	- Olives	30%	С
200580000	- Sweet corn (Zea mays var. saccharata)	23%	Α
200591000	Bamboo shoots	28%	Α
200599100	Imported as industrial inputs	0	Α
200599900	Other	28%	А
200600000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	30%	С
200710000	- Homogenized preparations	23%	С
200791000	Citrus fruit	28%	С
200799000	Other	23%	Α
200811000	Ground-nuts	28%	Α
200819000	Other, including mixtures	23%	Α
200820000	- Pineapples	28%	В
200830000	- Citrus fruit	28%	A
200840000	- Pears	23%	В
200850000	- Apricots	28%	В
200860000	- Cherries	28%	В
200870000	- Peaches, including nectarines	23%	C
200880000	- Strawberries	28%	A
200891000	Palm hearts	23%	C
200892000	Mixtures	23%	A
200899200	Mashed mango or guava pulb , imported by factories as production inputs	0	A
200899900	Other	23%	А
200911100	Concentrates of natural juice in packings of 25 kg or more	0	A
200911900	Other	23%	C
200912100	Concentrates of natural juice in packings of 25 kg or more	0	A
200912900	Other	23%	C
200919100	Concentrates of natural juice in packings of 25 kg or more	0	A
200919100	Other	23%	C
200911300	Concentrates of natural juice in packings of 25 kg or more	0	A
200921100	Other	30%	C
200929100	Concentrates of natural juice in packings of 25 kg or more	0	A
200929100	Other	30%	C
200923300	Concentrates of natural juice in packings of 25 kg or more	0	A
200931100	Other	23%	C
200939100	Concentrates of natural juice in packings of 25 kg or more	0	A
200939100	Other	23%	C
200939900	Concentrates of natural juice in packings of 25 kg or more	0	A
200941900	Other	30%	C
200949100	Concentrates of natural juice in packings of 25 kg or more	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
200949900	Other	23%	С
200950000	- Tomato juice	23%	В
200961100	Concentrates of natural juice in packings of 25 kg or more	0	Α
200961900	Other	23%	С
200969100	Concentrates of natural juice in packings of 25 kg or more	0	Α
200969900	Other	23%	С
200971100	Concentrates of natural juice in packings of 25 kg or more	0	Α
200971900	Other	23%	С
200979100	Concentrates of natural juice in packings of 25 kg or more	0	А
200979900	Other	23%	С
200980100	Date treacle (dibbs) without any added sugar	0	Α
200980200	Concentrated fruit juices in packings of 25 kg or more	0	Α
200980900	Other	23%	С
200990200	Concentrated fruit juices in packings of 25 kg or more	0	Α
200990900	Other	23%	С
210111000	Extracts, essences and concentrates	23%	Α
210112000	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	23%	В
210120000	- 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	30%	А
210130000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	23%	С
210210000	- Active yeasts	20%	А
210220000	- Inactive yeasts; other single-cell micro-organisms, dead	20%	А
210230000	- Prepared baking powders	15%	В
210310000	- Soya sauce	30%	С
210320000	- Tomato ketchup and other tomato sauces	30%	Α
210330000	- Mustard flour and meal and prepared mustard	23%	А
210390100	Imported by factories as industrial inputs	0	А
210390900	Other	23%	А
210410000	- Soups and broths and preparations therefor	23%	А
210420100	Imported by factories as industrial inputs	0	А
210420900	Other	30%	С
210500000	Ice cream and other edible ice, whether or not containing cocoa.	23%	А
210610100	Imported by factories as industrial inputs	0	Α
210610900	Other	10%	В
210690200	Alcoholic composite preparations of a kind used for manufacturing beverages	40%	A
210690300	Food preparations, only for the use of special ailment cases	0	А
210690400	Products derived from milk, by substituting one or more of its natural ingredients with other substance, for infants	0	А
210690500	Powdered juices	23%	А
210690600	Substances for flavor imported by factories as industrial inputs	0	А
210690700	Non-Icoholic composite preparations (concentrates extracts)	0	А
210690800	Other, imported by factories as industrial inputs	0	Α
210690910	Food supplements containing vitamins or menirals prepared for sale as medicaments for health reservation	10%	А
210690990	Other	23%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
220110000	- Mineral waters and aerated waters	30%	А
220190000	- Other	30%	Α
220210000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	23%	А
220290000	- Other	30%	Α
220300000	Beer made from malt.	180%	D
220410000	- Sparkling wine	180%	E
220421000	In containers holding 2 litres or less	180%	E
220429000	Other	180%	E
220430000	- Other grape must	50%	Е
220510000	- In containers holding 2 litres or less	180%	Е
220590000	- Other	180%	Е
220600000	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.	50%	E
220710100	Imported by factories as industrial inputs	0	Α
220710900	Other	23%	Α
220720000	- Ethyl alcohol and other spirits, denatured, of any strength	0	Α
220820000	- Spirits obtained by distilling grape wine or grape marc	180%	E
220830000	- Whiskies	180%	D
220840000	- Rum and tafia	180%	E
220850000	- Gin and Geneva	180%	E
220860000	- Vodka	180%	Е
220870000	- Liqueurs and cordials	180%	Е
220890500	Undenatured ethyl alcohol imported by factories as industrial inputs or for medical use	30%	А
220890900	Other	180%	Е
220900100	Imported by factories as industrial inputs	0	Α
220900900	Other	23%	С
230110000	- Flours, meals and pellets, of meat or meat offal; greaves	0	Α
230120000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0	А
230210000	- Of maize (corn)	0	Α
230230000	- Of wheat	0	Α
230240000	- Of other cereals	0	Α
230250000	- Of leguminous plants	0	Α
230310000	- Residues of starch manufacture and similar residues	0	Α
230320000	- Beet-pulp, bagasse and other waste of sugar manufacture	0	Α
230330000	- Brewing or distilling dregs and waste	0	Α
230400000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	0	А
230500000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	0	А
230610000	- Of cotton seeds	0	Α
230620000	- Of linseed	0	Α
230630000	- Of sunflower seeds	0	А
230641000	Of low erucic acid rape or colza seeds	0	Α
230649000	Other	5%	В
230650000	- Of coconut or copra	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
230660000	- Of palm nuts or kernels	0	А
230690000	- Other	0	Α
230700000	Wine lees; argol.	30%	С
230800000	Vegetable materials and vegetable waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	0	А
230910000	- Dog or cat food, put up for retail sale	23%	Α
230990100	Animal feeds concentrates	0	Α
230990200	Animal feeds preparations (premix)	0	Α
230990300	Milk preparations for feeding calf	10%	В
230990900	Other	23%	Α
240110200	Imported by manufacturers of smoking tobacco	5%	Е
240110900	Other	35%	Е
240120200	Imported by manufacturers of smoking tobacco	5%	Е
240120900	Other	35%	Е
240130200	Imported by manufacturers of smoking tobacco	5%	Е
240130900	Other	25%	Е
240210000	- Cigars, cheroots and cigarillos, containing tobacco	100%	Е
240220000	- Cigarettes containing tobacco	80%	Е
240290100	Cigars	100%	E
240290200	Cigarettes	80%	E
240310100	Tobacco imported by factories for manufacturing of cigarettes	60%	E
240310900	Other	70%	Е
240391000	Homogenized" or reconstituted" tobacco	70%	Е
240399300	Tobacco extracts and essences	5%	Е
240399900	Other	70%	Е
250100000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water.	30%	С
250200000	Unroasted iron pyrites.	0	Α
250300000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0	А
250410000	- In powder or in flakes	0	А
250490000	- Other	0	А
250510000	- Silica sand and quartz sands	23%	С
250590000	- Other	23%	А
250610000	- Quartz	30%	С
250620100	Crude or roughly trimmed	0	Α
250620900	Other	30%	С
250700000	Kaolin and other kaolinic clays, whether or not calcined.	0	Α
250810000	- Bentonite	0	Α
250830000	- Fire-clay	0	Α
250840000	- Other clays	0	Α
250850000	- Andalusite, kyanite and sillimanite	0	A
	- Mullite	0	A
250860000	- · · ·		A
250860000 250870000	- Chamotte or dinas earths	N	A
250870000	- Chamotte or dinas earths	0	
250870000 250900000	Chalk.	0	А
250870000 250900000 251010000	Chalk Unground	0	A A
250870000 250900000	Chalk.	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
251200000	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.	0	А
251310000	- Pumice stone:	0	Α
	- Emery, natural corundum, natural garnet and other natural	-	
251320000	abrasives	0	А
251400000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	0	А
251511100	Blocks	10%	В
251511900	Other	30%	С
251512100	Blocks	10%	В
251512900	Other	30%	С
251520000	- Ecaussine and other calcareous monumental or building stone; alabaster	30%	C
251611100	Blocks	20%	С
251611900	Other	30%	С
251612100	Blocks	20%	С
251612900	Other	30%	С
251620000	- Sandstone:	30%	С
251690000	- Other monumental or building stone	30%	С
251710000	- 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	30%	С
251720000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	30%	С
251730000	- Tarred macadam	30%	С
251741000	Of marble	30%	С
251749000	Other	30%	С
251810000	- Dolomite, not calcined or sintered	0	Α
251820000	- Calcined or sintered dolomite	0	Α
251830000	- Dolomite ramming mix	0	Α
251910000	- Natural magnesium carbonate (magnesite)	0	Α
251990000	- Other	0	Α
252010000	- Gypsum; anhydrite	0	A
252020100	Plasters especially prepared for use in dentistry (1)	0	A
252020200	Other, Imported as industrial inputs	15%	C
252020900	Other	30%	C
252100000	Limestone flux; limestone and other calcareous stone, of a kind used	30%	С
252210000	for the manufacture of lime or cement Quicklime	30%	С
	- Slaked lime		C
252220000	- Hydraulic lime	30% 30%	C
252230000	- Cement clinkers	30%	C
252310000		30%	C
252321000	White cement, whether or not artificially coloured Other	10%	A
252329000			
252330000	- Aluminous cement	10%	В
252390000	- Other hydraulic cements	10%	В
252410000	- Crocidolite	0	Α
252490000	Other	0	А
252510000	- Crude mica and mica rifted into sheets or splittings	0	Α
252520000	- Mica powder	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
252530000	- Mica waste	0	А
252610000	- Not crushed, not powdered	0	Α
252620000	- Crushed or powdered	0	А
252810000	- Natural sodium borates and concentrates thereof (whether or not calcined)	0	А
252890000	- Other	5%	В
252910000	- Feldspar	0	Α
252921000	Containing by weight 97% or less of calcium fluoride	0	Α
252922000	Containing by weight more than 97% of calcium fluoride	0	Α
252930000	- Leucite; nepheline and nepheline syenite	30%	С
253010100	Perlite unexpanded	0	Α
253010900	Other	10%	В
253020000	- Kieserite, epsomite (natural magnesium sulphates)	0	Α
253090000	- Other	0	А
260111000	Non-agglomerated	0	Α
260112000	Agglomerated	0	Α
260120000	- Roasted iron pyrites	0	Α
260200000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	0	А
260300000	Copper ores and concentrates.	0	Α
260400000	Nickel ores and concentrates.	0	Α
260500000	Cobalt ores and concentrates.	0	Α
260600000	Aluminum ores and concentrates.	0	Α
260700000	Lead ores and concentrates.	0	Α
260800000	Zinc ores and concentrates.	0	Α
260900000	Tin ores and concentrates.	0	Α
261000000	Chromium ores and concentrates.	0	Α
261100000	Tungsten ores and concentrates.	0	Α
261210000	- Uranium ores and concentrates	0	Α
261220000	- Thorium ores and concentrates	0	Α
261310000	- Roasted	0	Α
261390000	- Other	0	Α
261400000	Titanium ores and concentrates.	0	Α
261510000	- Zirconium ores and concentrates	0	Α
261590000	- Other	0	Α
261610000	- Silver ores and concentrates	0	Α
261690000	- Other	0	Α
261710000	- Antimony ores and concentrates	0	Α
261790000	- Other	0	А
261800000	Granulated slag (slag sand) from the manufacture of iron or steel.	0	А
261900000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	0	Α
262011000	Hard zinc spelter	0	Α
262019000	Other	0	Α
262021000	Leaded gasoline sludges and leaded anti-knock compound sludges	5%	В
262029000	Other	5%	В
262030000	- Containing mainly copper	0	А
262040000	- Containing mainly aluminum	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
262060000	- 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	5%	В
262091000	Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	В
262099000	Other	5%	В
262110000	- Ash and residues from the incineration of municipal waste	5%	В
262190000	- Other	5%	В
270111000	Anthracite	0	Α
270112000	Bituminous coal	0	Α
270119000	Other coal	0	Α
270120000	- Briquettes, ovoids and similar solid fuels manufactured from coal	0	А
270210000	- Lignite, whether or not pulverized, but not agglomerated	0	Α
270220000	- Agglomerated lignite	0	Α
270300000	Peat (including peat litter), whether or not agglomerated.	0	А
270400000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	10%	В
270500000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	0	А
270600000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	0	А
270710000	- Benzol (benzene)	0	Α
270720000	- Toluol (toluene)	0	Α
270730000	- Xylol (xylenes)	0	Α
270740000	- Naphthalene	0	Α
270750000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	0	А
270791000	Creosote oils	0	Α
270799000	Other	0	А
270810000	- Pitch	10%	В
270820000	- Pitch coke	10%	В
270900000	Petroleum oils and oils obtained from bituminous minerals, crude.	5%	В
271011100	Petroleum ether .	10%	А
271011200	Lubricating oils and other materials cntaining by weight 70% or more of petrolium oils.	23%	А
271011900	Other	23%	А
271019100	Heavy fuel oil	10%	A
271019300	Lubricating oils and other materials cntaining by weight 70% or more of petrolium oils.	23%	А
271019900	Other	23%	А
271091000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	23%	С
271099000	Other	23%	С
271111000	Natural gas	30%	C
271112000	Propane	30%	C
271113000	Butanes	30%	С
271114000	Ethylene, propylene, butylene and butadiene	30%	С
271119000	Other	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
271121000	Natural gas	30%	С
271129000	Other	30%	С
271210100	imported by factories as production inputs	0	Α
271210900	other	30%	С
271220000	- Paraffin wax containing by weight less than 0.75% of oil	0	А
271290000	- Other	30%	С
271311000	Not calcined	0	Α
271312000	Calcined	0	А
271320000	- Petroleum bitumen	0	Α
271390000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	0	А
271410000	- Bituminous or oil shale and tar sands	10%	В
271490000	- Other	10%	В
271500000	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).	30%	С
280110000	- Chlorine	5.5%	В
280120000	- lodine	0	Α
280130000	- Fluorine; bromine	0	Α
280200000	Sulphur, sublimed or precipitated; colloidal sulphur.	0	Α
280300000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	0	А
280410000	- Hydrogen	0	Α
280421000	Argon	0	Α
280429000	Other	0	Α
280430000	- Nitrogen	5.5%	В
280440000	- Oxygen	5.5%	В
280450000	- Boron; tellurium	0	Α
280461000	Containing by weight not less than 99.99% of silicon	0	Α
280469000	Other	0	Α
280470000	- Phosphorus	0	А
280480000	- Arsenic	0	А
280490000	- Selenium	0	А
280511000	Sodium	0	А
280512000	Calcium	0	А
280519000	Other	0	А
280530000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	А
280540000	- Mercury	0	А
280610000	- Hydrogen chloride (hydrochloric acid)	0	А
280620000	- Chlorosulphuric acid	0	A
280700000	Sulphuric acid; oleum.	0	А
280800000	Nitric acid; sulphonitric acids.	0	A
280910000	- Diphosphorus pentaoxide	0	А
280920000	- Phosphoric acid and polyphosphoric acids	0	А
281000000	Oxides of boron; boric acids.	0	А
281111000	Hydrogen fluoride (hydrofluoric acid)	0	Α
281119100	Hydrogen cyanide	0	Α
281119900	Other	0	А
281121000	Carbon dioxide	0	A
281122000	Silicon dioxide	0	A
281129000	Other	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
281210100	Arsenic trichloride	0	Α
281210200	Carbonyl dichloride (phosgene)	0	Α
281210300	Phosphorus oxychloride	0	Α
281210400	Phosphorus trichloride	0	А
281210500	Phosphorus pentachloride	0	Α
281210600	Sulphur monochloride	0	Α
281210700	Sulphur dichloride	0	Α
281210800	Thionyl chloride	0	Α
281210900	Other	0	Α
281290000	- Other	0	Α
281310000	- Carbon disulphide	0	А
281390000	- Other	0	Α
281410000	- Anhydrous ammonia	0	Α
281420000	- Ammonia in aqueous solution	0	A
281511000	Solid	0	A
281512000	In aqueous solution (soda lye or liquid soda)	0	A
281520000	- Potassium hydroxide (caustic potash)	0	A
281530000	- Peroxides of sodium or potassium	0	A
281610000	- Hydroxide and peroxide of magnesium	0	A
281640000	- Oxides, hydroxides and peroxides, of strontium or barium	0	A
281700000	Zinc oxide; zinc peroxide.	0	A
			-
281810000	- Artificial corundum, whether or not chemically defined	0	A
281820000	- Aluminum oxide, other than artificial corundum	0	A
281830000	- Aluminum hydroxide	0	A
281910000	- Chromium trioxide	0	A
281990000	- Other	0	A
282010000	- Manganese dioxide	0	A
282090000	- Other	0	A
282110000	- Iron oxides and hydroxides	0	A
282120000	- Earth colours	0	A
282200000	Cobalt oxides and hydroxides; commercial cobalt oxides.	0	A
282300000	Titanium oxides.	0	Α
282410000	- Lead monoxide (litharge, massicot)	0	Α
282490000	- Other	0	Α
282510000	- Hydrazine and hydroxylamine and their inorganic salts	0	Α
282520000	- Lithium oxide and hydroxide	0	Α
282530000	- Vanadium oxides and hydroxides	0	Α
282540000	- Nickel oxides and hydroxides	0	Α
282550000	- Copper oxides and hydroxides	0	А
282560000	- Germanium oxides and zirconium dioxide	0	А
282570000	- Molybdenum oxides and hydroxides	0	А
282580000	- Antimony oxides	0	А
282590000	- Other	0	Α
282612000	Of aluminum	0	А
282619000	Other	0	А
282630000	- Sodium hexafluoroaluminate (synthetic cryolite)	0	Α
282690000	- Other	0	Α
282710000	- Ammonium chloride	0	Α
282720000	- Calcium chloride	0	А
282731000	Of magnesium	0	А
282732000	Of aluminum	0	A
282735000	Of nickel	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
282739000	Other	0	Α
282741000	Of copper	0	Α
282749000	Other	0	А
282751000	Bromides of sodium or of potassium	0	Α
282759000	Other	0	Α
282760000	- lodides and iodide oxides	0	Α
282810000	- Commercial calcium hypochlorite and other calcium hypochlorites	0	А
282890000	- Other	0	Α
282911000	Of sodium	0	Α
282919000	Other	0	Α
282990000	- Other	0	А
283010000	- Sodium sulphides	0	А
283090000	- Other	0	А
283110000	- Of sodium	0	А
283190000	- Other	0	А
283210000	- Sodium sulphites	0	Α
283220000	- Other sulphites	0	Α
283230000	- Thiosulphates	0	A
283311000	Disodium sulphate	0	A
283319000	Other	0	A
283321000	Of magnesium	0	A
283322000	Of aluminum	0	A
283324000	Of nickel	0	A
283325000	Of copper	0	A
283327000	Of barium	0	A
283329000	Other	0	A
283330000	- Alums	0	A
283340000	- Peroxosulphates (persulphates)	0	A
283410000	- Nitrites	0	A
283421000	Of potassium	0	A
283429000	Other	0	A
283510000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A
283522000	Of mono- or disodium	0	Α
283524000	Of potassium	0	A
283525000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A
283526000	Other phosphates of calcium	0	A
283529000	Other	0	A
283531000	Sodium triphosphate (sodium tripolyphosphate)	0	A
283539000	Other	0	A
283620000	- Disodium carbonate	0	A
283630000	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A
283640000	- Potassium carbonates	0	A
283650000	- Calcium carbonate	0	A
283660000	- Barium carbonate	0	A
283691000	Lithium carbonates	0	A
283692000	Strontium carbonate	0	A
283699000	Other	0	A
283711000	Of sodium	0	A
283711000	Other	0	A
283720000	- Complex cyanides	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
283911000	Sodium metasilicates	0	А
283919000	Other	0	Α
283990000	- Other	0	Α
284011000	Anhydrous	0	Α
284019000	Other	0	Α
284020000	- Other borates	0	Α
284030000	- Peroxoborates (perborates)	0	Α
284130000	- Sodium dichromate	0	Α
284150000	- Other chromates and dichromates; peroxochromates	0	Α
284161000	Potassium permanganate	0	Α
284169000	Other	0	Α
284170000	- Molybdates	0	Α
284180000	- Tungstates (wolframates)	0	Α
284190000	- Other	0	Α
284210000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	А
284290000	- Other	0	Α
284310000	- Colloidal precious metals	0	Α
284321000	Silver nitrate	0	Α
284329000	Other	0	Α
284330000	- Gold compounds	0	Α
284390000	- Other compounds; amalgams	0	Α
284410000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	А
284420000	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	0	А
284430000	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	0	А
284440000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0	A
284450000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	А
284510000	- Heavy water (deuterium oxide)	0	А
284590000	- Other	0	А
284610000	- Cerium compounds	0	А
284690000	- Other	0	А
284700000	Hydrogen peroxide, whether or not solidified with urea.	0	А
284800000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	0	А
284910000	- Of calcium	0	Α
284920000	- Of silicon	0	Α
284990000	- Other	0	Α
285000000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
28520000	Compounds, inorganic or organic, of mercury, excluding amalgams."	0	Α
285300100	Cyanogen chlooride	0	Α
285300900	Other	0	Α
290110000	- Saturated	0	Α
290121000	Ethylene	0	Α
290122000	Propene (propylene)	0	Α
290123000	Butene (butylene) and isomers thereof	0	Α
290124000	Buta-1,3-diene and isoprene	0	Α
290129000	Other	0	Α
290211000	Cyclohexane	0	Α
290219000	Other	0	А
290220000	- Benzene	0	Α
290230000	- Toluene	0	A
290241000	o-Xylene	0	A
290242000	m-Xylene	0	A
290243000	p-Xylene	0	A
290244000	Mixed xylene isomers	0	A
290250000	- Styrene	0	A
290260000	- Ethylbenzene	0	A
290270000	- Cumene	0	A
290290100	Pure naphthalen	0	A
290290900	Other	0	A
290311000	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	Α
290312000	Dichloromethane (methylene chloride)	0	Α
290313000	Chloroform (trichloromethane)	0	Α
290314000	Carbon tetrachloride	0	Α
290315000	1,2-Dichloroethane (ethylene dichloride)	0	Α
290319000	Other	0	Α
290321000	Vinyl chloride (chloroethylene)	0	Α
290322000	Trichloroethylene	0	Α
290323000	Tetrachloroethylene (perchloroethylene)	0	Α
290329000	Other	0	Α
290331000	Ethylene dibromide (ISO) (1,2-dibromoethane)	0	Α
290339100	BFIB:1,1,3,3,3-pentafluoro-2-(trifloromethyl)-1-propene.	0	Α
290339900	Other	0	Α
290341000	Trichlorofluoromethane	0	Α
290342000	Dichlorodifluoromethane	0	Α
290343000	Trichlorotrifluoroethanes	0	A
290344000	Dichlorotetrafluoroethanes and chloropentafluoroethane	0	A
290345000	Other derivatives perhalogenated only with fluorine and chlorine	0	A
290346000	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0	А
290347000	Other perhalogenated derivatives	0	Α
290349000	Other	0	Α
290351000	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)".	0	А
290352000	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)".	0	А
290359000	Other	0	A
290361000	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
290362000	Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	А
290369000	Other	0	Α
290410000	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	А
290420000	- Derivatives containing only nitro or only nitroso groups	0	Α
290490100	Chloropicrin:trichloronitromethane	0	Α
290490900	Other	0	Α
290511000	Methanol (methyl alcohol)	0	Α
290512000	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	Α
290513000	Butan-1-ol (n-butyl alcohol)	0	Α
290514000	Other butanols	0	Α
290516000	Pentanol (amyl alcohol) and isomers thereof	0	Α
290517000	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	А
290519100	Pinacolylalcohol:3,3-dimethyl-butane-2-ol	0	Α
290519900	Other	0	Α
290522000	Acyclic terpene alcohols	0	Α
290529000	Other	0	Α
290531000	Ethylene glycol (ethanediol)	0	А
290532000	Propylene glycol (propane-1,2-diol)	0	А
290539000	Other	0	Α
290541000	2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	0	А
290542000	Pentaerythritol	0	Α
290543000	Mannitol	0	Α
290544000	D-glucitol (sorbitol)	0	Α
290545000	Glycerol	0	Α
290549000	Other	0	Α
290551000	Ethchlorvynol (INN)	0	Α
290559000	Other	0	Α
290611000	Menthol	0	Α
290612000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	А
290613000	Sterols and inositols	0	Α
290619000	Other	0	Α
290621000	Benzyl alcohol	0	Α
290629000	Other	0	А
290711000	Phenol (hydroxybenzene) and its salts	0	Α
290712000	Cresols and their salts	0	Α
290713000	Octylphenol, nonylphenol and their isomers; salts thereof	0	Α
290715000	Naphthols and their salts	0	Α
290719000	Other	0	Α
290721000	Resorcinol and its salts	0	Α
290722000	Hydroquinone (quinol) and its salts	0	Α
290723000	4,4'-lsopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	А
290729000	Other	0	Α
290811000	Pentachlorophenol (ISO)	0	А
290819000	Other	0	А
290891000	Dinoseb (ISO) and its salts	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
290899000	Other	0	А
290911000	Diethyl ether	0	Α
290919000	Other	0	Α
290920000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	А
290930000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	А
290941000	2,2'-Oxydiethanol (diethylene glycol, digol)	0	Α
290943000	Monobutyl ethers of ethylene glycol or of diethylene glycol	0	Α
290944000	Other monoalkylethers of ethylene glycol or of diethylene glycol	0	А
290949000	Other	0	Α
290950000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	А
290960000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	А
291010000	- Oxirane (ethylene oxide)	0	Α
291020000	- Methyloxirane (propylene oxide)	0	Α
291030000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	Α
291040000	- Dieldrin (ISO, INN)".	0	Α
291090000	- Other	0	Α
291100000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0	А
291211000	Methanal (formaldehyde)	0	Α
291212000	Ethanal (acetaldehyde)	0	Α
291219000	Other	0	А
291221000	Benzaldehyde	0	Α
291229000	Other	0	Α
291230000	- Aldehyde-alcohols	0	Α
291241000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	Α
291242000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	Α
291249000	Other	0	А
291250000	- Cyclic polymers of aldehydes	0	А
291260000	- Paraformaldehyde	0	Α
291300000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0	А
291411000	Acetone	0	Α
291412000	Butanone (methyl ethyl ketone)	0	Α
291413000	4-Methylpentan-2-one (methyl isobutyl ketone)	0	Α
291419000	Other	0	Α
291421000	Camphor	0	A
291422000	Cyclohexanone and methylcyclohexanones	0	A
291423000	Ionones and methylionones	0	A
291429000	Other	0	A
291431000	Phenylacetone (phenylpropan-2-one)	0	A
291439000	Other	0	A
291440000	- Ketone-alcohols and ketone-aldehydes	0	A
291450000	- Ketone-phenols and ketones with other oxygen function	0	A
291461000	Anthraquinone	0	A
291469000	Other	0	A
291470000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
291511000	Formic acid	0	А
291512000	Salts of formic acid	0	Α
291513000	Esters of formic acid	0	А
291521000	Acetic acid	0	А
291524000	Acetic anhydride	0	А
291529000	Other	0	А
291531000	Ethyl acetate	0	А
291532000	Vinyl acetate	0	Α
291533000	n-Butyl acetate	0	Α
291536000	Dinoseb (ISO) acetate".	0	Α
291539000	- Other	0	Α
291540000	- Mono-, di- or trichloroacetic acids, their salts and esters	0	Α
291550000	- Propionic acid, its salts and esters	0	Α
291560000	- Butanoic acids, pentanoic acids, their salts and esters	0	Α
291570000	- Palmitic acid, stearic acid, their salts and esters	0	А
291590000	- Other	0	А
291611000	Acrylic acid and its salts	0	А
291612000	Esters of acrylic acid	0	А
291613000	Methacrylic acid and its salts	0	А
291614000	Esters of methacrylic acid	0	Α
291615000	Oleic, linoleic or linolenic acids, their salts and esters	0	Α
291619000	Other	0	A
291620000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	А
291631000	Benzoic acid, its salts and esters	0	А
291632000	Benzoyl peroxide and benzoyl chloride	0	Α
291634000	Phenylacetic acid and its salts	0	Α
291635000	Esters of phenylacetic acid	0	Α
291636000	Binapacryl (ISO)".	0	Α
291639000	Other	0	Α
291711000	Oxalic acid, its salts and esters	0	Α
291712000	Adipic acid, its salts and esters	0	Α
291713000	Azelaic acid, sebacic acid, their salts and esters	0	А
291714000	Maleic anhydride	0	А
291719000	Other	0	А
291720000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	А
291732000	Dioctyl orthophthalates	0	Α
291733000	Dinonyl or didecyl orthophthalates	0	Α
291734000	Other esters of orthophthalic acid	0	А
291735000	Phthalic anhydride	0	A
291736000	Terephthalic acid and its salts	0	A
291737000	Dimethyl terephthalate	0	A
291739000	Other	0	A
291811000	Lactic acid, its salts and esters	0	A
291812000	Tartaric acid	0	A
291813000	Salts and esters of tartaric acid	0	A
291814000	Citric acid	0	A
291815000	Salts and esters of citric acid	0	A
231013000			

Tariff Item	Description of Goods	Base Rate	Staging Category
291818000	Chlorobenzilate (ISO)".	0	Α
291819100	2-2Diphenyl-2-hydroxyacitic acid.	0	Α
291819900	Other	0	Α
291821000	Salicylic acid and its salts	0	Α
291822000	O-Acetylsalicylic acid, its salts and esters	0	Α
291823000	Other esters of salicylic acid and their salts	0	А
291829000	Other	0	А
291830000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	А
291891000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	А
291899000	Other	0	Α
291910000	- Tris(2,3-dibromopropyl) phosphate	0	Α
291990000	Other	0	Α
292011000	Parathion (ISO) and parathion-methyl (ISO) (methyl- parathion)	0	А
292019000	Other	0	Α
292090100	Trimethyl phosphite	0	А
292090200	Triethyl phosphite	0	Α
292090300	Dimethyl phosphite	0	А
292090400	Diethyl phosphite	0	A
292090900	Other	0	A
292111000	Methylamine, di- or trimethylamine and their salts	0	A
292119100	Bis(2-chloroethyl)ethylamine	0	A
292119200	Chlormethine (INN) (bis(2-chloroethyl)methylamine)	0	A
292119300	Trichlormethine (INN) (tris(2-chloroethyl)amine)	0	A
292119300	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-	0	A
202440000	chloroethylamines and their protonated salts Other	0	^
292119900		0	A
292121000	Ethylenediamine and its salts	0	A
292122000	Hexamethylenediamine and its salts	0	A
292129000	Other	0	A
292130000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	Α
292141000	Aniline and its salts	0	Α
292142000	Aniline derivatives and their salts	0	Α
292143000	Toluidines and their derivatives; salts thereof	0	Α
292144000	Diphenylamine and its derivatives; salts thereof	0	Α
292145000	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta- naphthylamine) and their derivatives; salts thereof	0	Α
292146000	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0	А
292149000	Other	0	А
292151000	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0	А
292159000	Other	0	Α
292211000	Monoethanolamine and its salts	0	A
292212000	Diethanolamine and its salts	0	A
292213000	Triethanolamine and its salts	0	A
	Dextropropoxyphene (INN) and its salts	-	A

Tariff Item	Description of Goods	Base Rate	Staging Category
292219100	Ethyldiethanolamine.	0	А
292219200	Methyldiethanolamine.	0	Α
292219300	N,N-Dialkyl aminoethane-2-ols	0	А
292219400	N,N-Dialkyl aminoethane-o1-ols	0	А
292219900	Other	0	А
292221000	Aminohydroxynaphthalenesulphonic acids and their salts	0	А
292229000	Other	0	А
292231000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	А
292239000	Other	0	А
292241000	Lysine and its esters; salts thereof	0	А
292242000	Glutamic acid and its salts	0	Α
292243000	Anthranilic acid and its salts	0	Α
292244000	Tilidine (INN) and its salts	0	Α
292249000	Other	0	Α
292250000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	А
292310000	- Choline and its salts	0	Α
292320000	- Lecithins and other phosphoaminolipids	0	Α
292390000	- Other	0	Α
292411000	Meprobamate (INN)	0	А
292412000	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)".	0	А
292419000	Other	0	А
292421000	Ureines and their derivatives; salts thereof	0	А
292423000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	А
292424000	Ethinamate (INN)	0	А
292429000	Other	0	А
292511000	Saccharin and its salts	0	А
292512000	Glutethimide (INN)	0	А
292519000	Other	0	Α
292521000	Chlordimeform (ISO)	0	Α
292529000	- Other	0	Α
292610000	- Acrylonitrile	0	А
292620000	- 1-Cyanoguanidine (dicyandiamide)	0	Α
292630000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	А
292690000	- Other	0	А
292700000	Diazo-, azo- or azoxy-compounds.	0	А
292800000	Organic derivatives of hydrazine or of hydroxylamine.	0	А
292910000	- Isocyanates	0	А
292990100	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	0	А
292990200	Dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidates	0	А
292990900	Other	0	Α
293020000	- Thiocarbamates and dithiocarbamates	0	Α
293030000	- Thiuram mono-, di- or tetrasulphides	0	Α
293040000	- Methionine	0	Α
293050000	- Captafol (ISO) and methamidophos (ISO)".	0	Α
293090100	O-alkyl S-2 dialkyl aminoethyl alkyl phosphonothiolates fluoridate,e.g(sarin,soman)	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
293090200	Sulfer mustared	0	А
293090300	Amiton:0.0-diethyl-s-(2(diethylamino)ethyl)phos-phorothiolate.	0	А
293090400	Thiodiglyol: Bis (2-hydroxyethyl) sulfide.	0	А
293090500	N,N-dialkyl aminoethane-2-thiols.	0	Α
293090900	Other	0	Α
293100100	O-alkyl phosphono fluoridate,e.g(sarin,soman)	0	Α
293100200	O-alkyl N,N-Dialkyl phosphora midocyaidatese.g(Tabun) .	0	А
293100300	Lewisites e.g:(2 or bis ortris-chlorovinyl dichloro arsine),	0	А
293100400	Alkyl(me,et,prop,isoprop) phosphonyidiflorides	0	А
293100500	O-alkyl 0-2 dialkylamianoethyl alkyl phosphonites	0	А
293100600	Chlorosarin(o-isopropyl methylphosphono-chloridate.	0	Α
293100700	Chlorosoman(o-isopropyl methylphosphono-chloridate.	0	Α
293100800	Chemicals, containing phosphorusatom to which is bended one methyl, ethyl or propyl(normal or iso) group but not further carbon atoms.	0	А
293100900	Other	0	А
293211000	Tetrahydrofuran	0	А
293212000	2-Furaldehyde (furfuraldehyde)	0	Α
293213000	Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	А
293219000	Other	0	А
293221000	Coumarin, methylcoumarins and ethylcoumarins	0	А
293229000	Other lactones	0	А
293291000	Isosafrole	0	А
293292000	1-(1,3-Benzodioxol-5-yl)propan-2-one	0	А
293293000	Piperonal	0	А
293294000	Safrole	0	А
293295000	Tetrahydrocannabinols (all isomers)	0	А
293299000	Other	0	А
293311000	Phenazone (antipyrin) and its derivatives	0	Α
293319000	Other	0	Α
293321000	Hydantoin and its derivatives	0	Α
293329000	Other	0	А
293331000	Pyridine and its salts	0	А
293332000	Piperidine and its salts	0	А
293333000	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) intermediat	0	А
293339100	BZ:3-Quiuclidinyl benzilate.	0	Α
293339200	Quinuclidine-3-ol.	0	А
293339900	Other	0	А
293341000	Levorphanol (INN) and its salts	0	А
293349000	Other	0	А
293352000	Malonylurea (barbituric acid) and its salts	0	Α
293353000	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts there	0	А
293354000	Other derivatives of malonylurea (barbituric acid); salts thereof	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
293355000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	Α
293359000	Other	0	Α
293361000	Melamine	0	Α
293369000	Other	0	Α
293371000	6-Hexanelactam (epsilon-caprolactam)	0	Α
293372000	Clobazam (INN) and methyprylon (INN)	0	Α
293379000	Other lactams	0	Α
293391000	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	0	A
293399000	Other	0	Α
293410000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	А
293420000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	А
293430000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	А
293491000	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 ther	0	A
293499000	Other	0	Α
293500000	Sulphonamides.	0	Α
293621000	Vitamins A and their derivatives	0	А
293622000	Vitamin B1 and its derivatives	0	Α
293623000	Vitamin B2 and its derivatives	0	А
293624000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0	А
293625000	Vitamin B6 and its derivatives	0	Α
293626000	Vitamin B12 and its derivatives	0	А
293627000	Vitamin C and its derivatives	0	Α
293628000	Vitamin E and its derivatives	0	Α
293629000	Other vitamins and their derivatives	0	Α
293690000	- Other, including natural concentrates	0	Α
293711000	Somatotropin, its derivatives and structural analogues	0	Α
293712000	Insulin and its salts	0	Α
293719000	Other	0	Α
293721000	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	А
293722000	Halogenated derivatives of corticosteroidal hormones	0	Α
293723000	Oestrogens and progestogens	0	Α
293729000	Other	0	Α
293731000	Epinephrine	0	Α
293739000	Other	0	Α
293740000	- Amino-acid derivatives	0	Α
293750000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	А
293790000	- Other	0	Α
293810000	- Rutoside (rutin) and its derivatives	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
293890000	- Other	0	А
293911000	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), thebaco	0	А
293919000	Other	0	Α
293920100	Quindine and its derivatives	0	Α
293920900	Other	0	Α
293930000	- Caffeine and its salts	0	А
293941000	Ephedrine and its salts	0	Α
293942000	Pseudoephedrine (INN) and its salts	0	Α
293943000	Cathine (INN) and its salts	0	Α
293949000	Other	0	А
293951000	Fenetylline (INN) and its salts	0	А
293959000	Other	0	А
293961000	Ergometrine (INN) and its salts	0	Α
293962000	Ergotamine (INN) and its salts	0	Α
293963000	Lysergic acid and its salts	0	Α
293969000	Other	0	Α
293991000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	А
293999100	Necotine and their salts	0	
293999100	Other	0	A
294000000	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.	0	А
294110000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	А
294120000	- Streptomycins and their derivatives; salts thereof	0	Α
294130000	- Tetracyclines and their derivatives; salts thereof	0	Α
294140000	- Chloramphenicol and its derivatives; salts thereof	0	Α
294150000	- Erythromycin and its derivatives; salts thereof	0	Α
294190000	- Other	0	Α
294200000	Other organic compounds.	0	Α
300120000	- Extracts of glands or other organs or of their secretions	0	Α
300190100	Cornea (of the eye)	0	Α
300190200	- Glands and other organs, dried, whether or not powdered	0	Α
300190900	Other	0	Α
300210000	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	0	А
300220000	- Vaccines for human medicine	0	Α
300230000	- Vaccines for veterinary medicine	0	А
300290100	Saxitoxin	0	Α
300290200	Ricin	0	Α
300290900	Other	0	Α
300310000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	А
300320000	- Containing other antibiotics	0	Α
300331000	Containing insulin	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
300339000	Other	0	А
300340000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	0	А
300390000	- Other	0	А
300410000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	А
300420000	- Containing other antibiotics	0	А
300431000	Containing insulin	5%	А
300432000	Containing corticosteroid hormones, their derivatives and structural analogues	5%	А
300439000	Other	5%	А
300440000	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	5%	А
300450000	- Other medicaments containing vitamins or other products of heading 29.36	5%	А
300490000	- Other	5%	Α
300510000	- Adhesive dressings and other articles having an adhesive layer	0	Α
300590000	- Other	0	А
300610000	- 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	0	А
300620000	- Blood-grouping reagents	0	Α
300630000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0	А
300640000	- Dental cements and other dental fillings; bone reconstruction cements	0	А
300650000	- First-aid boxes and kits	0	Α
300660000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	А
300670000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5%	А
300691000	Appliances identifiable for ostomy use	0	Α
300692000	Waste pharmaceuticals".	0	А
310100000	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	5%	А
310210000	- Urea, whether or not in aqueous solution	0	А
310221000	Ammonium sulphate	0	Α
310229000	Other	5%	В
310230000	- Ammonium nitrate, whether or not in aqueous solution	0	А
310240000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	5%	В
310250000	- Sodium nitrate	0	Α
310260000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	Α
310280000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5%	В
310290000	- Other, including mixtures not specified in the foregoing subheadings	5%	В
310310000	- Superphosphates	5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
310390000	- Other	5%	В
310420000	- Potassium chloride	5%	В
310430100	Containing 52% or more by weight of potassium oxide	30%	С
310430900	Other	5%	В
310490100	Magnesium sulphate and potassium sulphate Containing 30% by weight of potassium oxide	20%	С
310490900	Other	5%	В
310510100	Calcium cyanamide, containing more than 25% by weight of nitrogen.	30%	С
310510200	Potassium sulphate, containing more than 52% by weight of potassium oxide	30%	С
310510300	Magnisium-potassium sulphate containing more than 30% by weight Of potassium oxide (K2O),	20%	С
310510900	Other	5%	В
310520000	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	5%	А
310530000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	5%	В
310540000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	5%	В
310551000	Containing nitrates and phosphates	5%	В
310559000	Other	5%	В
310560000	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	5%	В
310590000	- Other	5%	Α
320110000	- Quebracho extract	5%	В
320120000	- Wattle extract	5%	В
320190000	- Other	5%	В
320210000	- Synthetic organic tanning substances	0	Α
320290000	- Other	0	Α
320300000	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.	0	A
320411000	Disperse dyes and preparations based thereon	0	Α
320412000	Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	0	А
320413000	Basic dyes and preparations based thereon	0	Α
320414000	Direct dyes and preparations based thereon	0	A
320415000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A
320416000	Reactive dyes and preparations based thereon	0	Α
320417000	Pigments and preparations based thereon	0	А
320419000	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	А
320420000	- Synthetic organic products of a kind used as fluorescent brightening agents	0	А
320490000	- Other	0	Α
320500000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
320611000	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	0	Α
320619000	Other	0	Α
320620000	- Pigments and preparations based on chromium compounds	0	А
320641000	Ultramarine and preparations based thereon	0	Α
320642000	Lithopone and other pigments and preparations based on zinc sulphide	0	А
320649000	Other	0	Α
320650000	- Inorganic products of a kind used as luminophores	0	Α
320710000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	А
320720000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	Α
320730000	- Liquid lustres and similar preparations	0	Α
320740000	- Glass frit and other glass, in the form of powder, granules or flakes	0	А
320810500	Imported by factories as industrial inputs	0	Α
320810900	Other	30%	Α
320820500	Imported by factories as industrial inputs	0	Α
320820900	Other	30%	Α
320890500	Imported by factories as industrial inputs	0	Α
320890900	Other	30%	Α
320910400	Imported by factories as industrial inputs	0	Α
320910900	Other	30%	Α
320990400	Imported by factories as industrial inputs	0	A
320990900	Other	30%	Α
321000200	Paints for use in painting huosehold ware,imported by huosehold ware factories	0	А
321000300	Lacquers and varnishes used to paint cans of beverages and food stuffs, imported for industrial end-use	0	А
321000900	Other	30%	С
321100000	Prepared driers.	0	Α
321210000	- Stamping foils	0	Α
321290100	Aluminium paste imported by factories as production inputs.	0	Α
321290200	Pigments of a kind used in the manufacturing of paints	0	Α
321290900	Other	6.5%	Α
321310000	- Colours in sets	6.5%	В
321390000	- Other	0	A
321410100	imported by factories as production inputs	0	A
321410900	other	6.5%	A
321490100	imported by factories as production inputs	0	A
321490900	other	6.5%	В
321511000	Black	0	A
321519000 321590100	Other Imported by factories as industrial inputs	0	A
321590100	Other	6.5%	A B
330112000	Of orange	0.5%	A
330112000	Of lemon	0	A
330113000	Other	0	A
330124000	Of peppermint (Mentha piperita)	0	A
330125000	Of other mints	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
330129000	Other	0	А
330130000	- Resinoids	0	А
330190100	Aqueous distillates and aqueous solutions of essential oils,for medical perposes	0	А
330190200	Other,imported by factories as industrial inputs	0	Α
330190900	Other	30%	С
330210400	Imported as industrial inputs	0	Α
330210900	Other	6.5%	Α
330290100	Imported by factories as industrial inputs	0	Α
330290900	Other	6.5%	А
330300000	Perfumes and toilet waters.	6.5%	Α
330410000	- Lip make-up preparations	6.5%	Α
330420000	- Eye make-up preparations	6.5%	В
330430000	- Manicure or pedicure preparations	6.5%	В
330491000	Powders, whether or not compressed	6.5%	А
330499000	Other	6.5%	Α
330510000	- Shampoos	6.5%	Α
330520000	- Preparations for permanent waving or straightening	6.5%	В
330530000	- Hair lacquers	6.5%	В
330590000	- Other	6.5%	Α
330610000	- Dentifrices	6.5%	В
330620000	- Yarn used to clean between the teeth (dental floss)	6.5%	A
330690000	- Other	6.5%	A
330710000	- Pre-shave, shaving or after-shave preparations	6.5%	A
330720000	- Personal deodorants and antiperspirants	6.5%	A
330730000	- Perfumed bath salts and other bath preparations	6.5%	A
330741000	Agarbatti and other odoriferous preparations which operate by burning	6.5%	В
330749000	Other	6.5%	В
330790100	Contact lens or artificial eye solutions	6.5%	Α
330790900	Other	6.5%	Α
340111000	For toilet use (including medicated products)	6.5%	А
340119000	Other	6.5%	В
340120000	- Soap in other forms	6.5%	A
340130000	- Organic suface-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	30%	А
340211000	Anionic	0	Α
340212000	Cationic	0	A
340213000	Non-ionic	0	A
340219000	Other	0	A
340220000	- Preparations put up for retail sale	30%	A
340290000	- Other	0	A
340311200	Imported by factories as industrial inputs	0	A
340311900	Other	6.5%	В
340319200	Imported by factories as industrial inputs	0.570	A
340319900	Other	6.5%	В
340391200	Imported by factories as industrial inputs	0.570	A
340391900	Other	6.5%	A
340391900	Imported by factories as industrial inputs	0.5 %	A
340399200	Other	6.5%	В
340399900	Other - Of poly(oxyethylene) (polyethylene glycol)	0.5%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
340490000	- Other	0	А
340510100	Preparations putup not for retail sale, Imported as industrial inputs.	0	А
340510900	Other	6.5%	В
340520000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5%	А
340530000	- Polishes and similar preparations for coachwork, other than metal polishes	6.5%	А
340540000	- Scouring pastes and powders and other scouring preparations	6.5%	А
340590100	Imported by factories as industrial inputs	0	Α
340590900	Other	6.5%	Α
340600000	Candles, tapers and the like.	6.5%	В
340700100	Dental wax	6.5%	В
340700900	Other	6.5%	В
350110000	- Casein	0	Α
350190000	- Other	0	Α
350211000	Dried	0	Α
350219000	Other	0	Α
350220000	- Milk albumin, including concentrates of two or more whey proteins	0	А
350290000	- Other	0	А
350300100	Gelatin and Gelatin derivatives	0	А
350300200	Othr,imported by factories as industrial inputs	0	А
350300900	Other	30%	С
350400000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	0	А
350510000	- Dextrins and other modified starches	0	Α
350520100	Of a kind used in manufacturing of fabrics and paper	0	Α
350520900	Other	30%	А
350610000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6.5%	В
350691200	Imported as industrial inputs	0	Α
350691900	Other	6.5%	Α
350699200	Imported by factories as industrial inputs	0	Α
350699900	Other	6.5%	В
350710000	- Rennet and concentrates thereof	0	Α
350790000	- Other	0	Α
360100000	Propellent powders.	0	А
360200000	Prepared explosives, other than propellent powders.	6.5%	В
360300000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	6.5%	А
360410000	- Fireworks	6.5%	В
360490000	- Other	6.5%	В
360500000	Matches, other than pyrotechnic articles of heading 36.04.	6.5%	В
360610000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	6.5%	В
360690100	Flint imported by cigarette-lighter factories	0	Α
360690900	Other	6.5%	В
370110000	- For X-ray	6.5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
370120000	- Instant print film	6.5%	В
370130000	- Other plates and film, with any side exceeding 255 mm	0	Α
370191000	For colour photography (polychrome)	6.5%	В
370199100	Sensitised metallic plates	0	Α
370199300	Other,imported by factories as industrial inputs	0	Α
370199900	Other	6.5%	В
370210000	- For X-ray	6.5%	В
370231000	For colour photography (polychrome)	6.5%	В
370232000	Other, with silver halide emulsion	6.5%	В
370239000	Other	6.5%	В
370241000	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	6.5%	В
370242000	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	6.5%	В
370243000	Of a width exceeding 610 mm and of a length not exceeding 200 m	6.5%	В
370244000	Of a width exceeding 105 mm but not exceeding 610 mm	6.5%	В
370251000	Of a width not exceeding 16 mm and of a length not exceeding 14 m	6.5%	В
370252000	Of a width not exceeding 16 mm and of a length exceeding 14 m	6.5%	В
370253000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5%	В
370254000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	6.5%	В
370255000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	6.5%	В
370256000	Of a width exceeding 35 mm	6.5%	В
370291000	Of a width not exceeding 16 mm	6.5%	В
370293000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	6.5%	В
370294000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	6.5%	В
370295000	Of a width exceeding 35 mm	6.5%	В
370310000	- In rolls of a width exceeding 610 mm	6.5%	В
370320000	- Other, for colour photography (polychrome)	6.5%	В
370390000	- Other	6.5%	В
370400000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	6.5%	В
370510100	Containing news or educational material	6.5%	В
370510900	other	6.5%	В
370590100	Containing news or educational material	6.5%	В
370590200	Microfilms other than Containing news or educational material	6.5%	В
370590900	Other	6.5%	В
370610000	- Of a width of 35 mm or more	6.5%	В
370690000	- Other	6.5%	В
370710100	Imported by factories as industrial inputs	0	А
370710900	other	6.5%	В
370790000	- Other	0	Α
380110000	- Artificial graphite	5%	В
380120000	- Colloidal or semi-colloidal graphite	5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
380130000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	А
380190000	- Other	0	Α
380210000	- Activated carbon	0	Α
380290000	- Other	0	Α
380300000	Tall oil, whether or not refined.	0	Α
380400000	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.	0	А
380510000	- Gum, wood or sulphate turpentine oils	0	А
380590100	Egarol	6.5%	В
380590900	Other	0	Α
380610000	- Rosin and resin acids	0	Α
380620000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0	A
380630000	- Ester gums	0	Α
380690000	- Other	5%	В
380700000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	6.5%	В
380850100	Put up in jet cans	21%	С
380850900	Other	10%	С
380891110	Killing insecticide(other than repelant).	21%	С
380891190	Other	21%	В
380891200	In the form of pastils, soaked in insecticidal materials to be used with a device as a heat source, for houshold use	21%	С
380891900	Other	10%	Α
380892100	Put up in jet cans	21%	В
380892200	Not putup for retail sale, Imported as industial inputs.	0	Α
380892300	Other	10%	Α
380893100	Put up in jet cans	21%	Α
380893200	Not putup for retail sale, Imported as industial inputs.	0	А
380893900	Other	0	Α
380894100	Put up in jet cans	21%	С
380894900	Other	10%	Α
380899100	Put up in jet cans	21%	С
380899900	Other	10%	Α
380910000	- With a basis of amylaceous substances	0	А
380991000	Of a kind used in the textile or like industries	0	А
380992000	Of a kind used in the paper or like industries	0	А
380993000	Of a kind used in the leather or like industries	0	Α
381010100	Imported by factories as industrial inputs	0	A
381010900	Other	6.5%	В
381090000	- Other	6.5%	В
381111000	Based on lead compounds	6.5%	В
381119000	Other	6.5%	В
381121000	Containing petroleum oils or oils obtained from bituminous minerals	6.5%	A
381129000	Other	6.5%	А
381190000	- Other	0.570	A
381210000	- Prepared rubber accelerators	0	A
381220000	- Compound plasticizers for rubber or plastics	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
381230000	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics	0	А
381300000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	0	А
381400100	Imported by factories as industrial inputs	0	А
381400900	Other	6.5%	В
381511000	With nickel or nickel compounds as the active substance	0	Α
381512000	With precious metal or precious metal compounds as the active substance	0	А
381519000	Other	0	А
381590000	- Other	0	Α
381600000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	0	А
381700000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	0	А
381800000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	0	А
381900000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	6.5%	В
382000000	Anti-freezing preparations and prepared de-icing fluids.	6.5%	В
382100000	Prepared culture media for development of micro-organisms.	5%	В
382200100	Strips for testing glucose content	0	Α
382200900	Other	0	Α
382311000	Stearic acid	0	Α
382312000	Oleic acid	0	Α
382313000	Tall oil fatty acids	0	Α
382319000	Other	0	Α
382370000	- Industrial fatty alcohols	0	Α
382410000	- Prepared binders for foundry moulds or cores	0	Α
382430000	- Non-agglomerated metal carbides mixed together or with metallic binders	0	А
382440100	For laboratory use or imported by factories as industrial inputs	0	А
382440900	Other	6.5%	В
382450100	Imported by factories as industrial inputs	0	А
382450900	Other	6.5%	В
382460000	- Sorbitol other than that of subheading 2905.44	0	А
382471000	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	0	А
382472000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	В
382473000	Containing hydrobromofluorocarbons (HBFCs)	5%	В
382474000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	0	А
382475000	Containing carbon tetrachloride	0	Α
382476000	Containing 1,1,1-trichloroethane (methyl chloroform)	0	A
382477000	Containing bromomethane (methyl bromide) or bromochloromethane	0	A
382478000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
382479000	(HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	В
382481000	Containing oxirane (ethylene oxide)	0	А
382482000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0	А
382483000	Containing tris(2,3-dibromopropyl) phosphate".	0	А
382490200	Fertilizers, ammonia and oxides	5%	Α
382490300	For laboratory use or imported by factories as industrial inputs	0	А
382490900	Other	6.5%	Α
382510000	- Municipal waste	6.5%	В
382520000	- Sewage sludge	6.5%	В
382530000	- Clinical waste	0	А
382541000	Halogenated	6.5%	В
382549000	Other	6.5%	В
382550000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5%	В
382561000	Mainly containing organic constituents	6.5%	В
382569000	Other	6.5%	В
382590000	- Other	6.5%	В
390110000	- Polyethylene having a specific gravity of less than 0.94	0	Α
390120000	- Polyethylene having a specific gravity of 0.94 or more	0	Α
390130000	- Ethylene-vinyl acetate copolymers	0	Α
390190000	- Other	0	A
390210000	- Polypropylene	0	A
390220000	- Polyisobutylene	0	A
390230000	- Propylene copolymers	0	A
390290000	- Other	0	A
390311000	Expansible	0	A
390319000	Other	0	A
390320000	- Styrene-acrylonitrile (SAN) copolymers	0	A
390320000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	0	A
390390000	- Other	0	A
390390000	- Poly(vinyl chloride), not mixed with any other substances	0	A
390421000	Non-plasticized	0	A
390421000	Plasticized	0	A
390422000	- Vinyl chloride-vinyl acetate copolymers	0	A
390430000	- Other vinyl chloride copolymers	0	A
390450000	- Vinylidene chloride polymers	0	A
390450000	Polytetrafluoroethylene	0	A
390469000	Other	0	A
390499000	- Other	0	A
390512000	In aqueous dispersion	0	A
390512000	Other	0	A
390519000	Unler	0	A
390521000	Other	0	A
390529000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate	0	A
	groups		
390591000	Copolymers	0	A
390599000	Other	0	A
390610000	- Poly(methyl methacrylate)	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
390690000	- Other	0	Α
390710000	- Polyacetals	0	Α
390720000	- Other polyethers	0	Α
390730000	- Epoxide resins	0	Α
390740000	- Polycarbonates	0	Α
390750000	- Alkyd resins	0	Α
390760000	- Poly(ethylene terephthalate)	0	Α
390770000	- Poly(lactic acid)".	0	Α
390791000	Unsaturated	0	Α
390799000	Other	0	А
390810000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0	Α
390890000	- Other	0	Α
390910000	- Urea resins; thiourea resins	0	Α
390920000	- Melamine resins	0	Α
390930000	- Other amino-resins	0	A
390940000	- Phenolic resins	0	A
390950000	- Polyurethanes	0	A
391000000	Silicones in primary forms.	0	A
391110000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A
391190000	- Other	0	Α
391211000	Non-plasticized	0	Α
391212000	Plasticized	0	Α
391220000	- Cellulose nitrates (including collodions)	0	А
391231000	Carboxymethylcellulose and its salts	0	Α
391239000	Other	0	Α
391290000	- Other	0	Α
391310000	- Alginic acid, its salts and esters	0	Α
391390000	- Other	0	Α
391400000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	0	А
391510000	- Of polymers of ethylene	0	Α
391520000	- Of polymers of styrene	0	Α
391530000	- Of polymers of vinyl chloride	0	Α
391590000	- Of other plastics	0	Α
391610100	Monofilament	0	Α
391610200	Other,imported by factories as industrial inputs	0	Α
391610900	Other	6.5%	В
391620100	Monofilament	0	Α
391620200	Other,imported by factories as industrial inputs	0	Α
391620900	Other	6.5%	В
391690100	Monofilament	0	A
391690200	Other,imported by factories as industrial inputs	0	A
391690900	Other	6.5%	A
391710000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0	A
391721000	Of polymers of ethylene	0	Α
391722000	Of polymers of propylene	0	А
391723000	Of polymers of vinyl chloride	0	А
391729000	Of other plastics	0	A
391731000	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	6.5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
391732000	Other, not reinforced or otherwise combined with other materials, without fittings	6.5%	А
391733000	Other, not reinforced or otherwise combined with other materials, with fittings	6.5%	В
391739400	Imported by factories as industial inputs	0	Α
391739900	Other	6.5%	Α
391740200	Imported by factories as industrial inputs	0	Α
391740900	Other	6.5%	Α
391810100	Wall or ceiling coverings.	6.5%	Α
391810900	Other	6.5%	Α
391890100	Wall or ceiling coverings.	6.5%	В
391890900	Other	6.5%	В
391910400	Imported as industrial inputs	0	А
391910900	Other	6.5%	Α
391990200	imported by factories as production inputs	0	А
391990900	Other	6.5%	A
392010100	In transparent rolls, printed	6.5%	A
392010200	Other,imported by factories as industrial imputs	0	A
392010900	Other	6.5%	A
392020100	In transparent rolls, printed	6.5%	A
392020100	Other,imported by factories as industrial imputs	0.576	A
392020200	Other	6.5%	A
392020900	Uniter Imported by factories as industrial imputs	0.5 %	A
	Other	6.5%	В
392030900			+
392043100	Imported by factories as industrial imputs	0	A
392043900	Other	6.5%	В
392049100	Imported by factories as industrial imputs	0	A
392049900	Other	6.5%	A
392051100	Imported by factories as industrial imputs	0	A
392051900	Other	6.5%	В
392059100	Imported by factories as industrial imputs	0	A
392059900	Other	6.5%	В
392061100	Imported by factories as industrial imputs	0	A
392061900	Other	6.5%	В
392062100	Imported by factories as industrial imputs	0	Α
392062900	Other	6.5%	В
392063100	Imported by factories as industrial imputs	0	А
392063900	Other	6.5%	В
392069100	Imported by factories as industrial imputs	0	Α
392069900	Other	6.5%	В
392071200	Imported by factories as industrial imputs	0	А
392071900	Other	6.5%	В
392073100	In transparent rolls of printed cellophane	6.5%	В
392073200	Other,imported by factories as industrial imputs	0	Α
392073900	Other	6.5%	В
392079100	In transparent rolls of printed cellophane	6.5%	В
392079200	Other,imported by factories as industrial imputs	0	А
392079900	Other	6.5%	В
392091100	Imported by factories as industrial imputs	0	Α
392091900	Other	6.5%	В
392092100	Imported by factories as industrial imputs	0	A
392092900	Other	6.5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
392093100	Imported by factories as industrial imputs	0	А
392093900	Other	6.5%	В
392094100	Imported by factories as industrial imputs	0	Α
392094900	Other	6.5%	В
392099100	In transparent rolls, of polyethelene,polyproplene ,solovan printed	0	А
392099600	Imported by factories as industrial inputs	0	Α
392099900	Other	6.5%	А
392111000	Of polymers of styrene	6.5%	В
392112000	Of polymers of vinyl chloride	6.5%	Α
392113000	Of polyurethanes	6.5%	Α
392114000	Of regenerated cellulose	6.5%	В
392119100	Of ethylene vinyl acetate	0	Α
392119200	Rolls of polyethylene ,imported by factories as industrial inputs	0	А
392119900	Other	6.5%	Α
392190100	Hard plates (formica and the like) resulted from stacking and pressing layers of paper or fiberetc, after being impregnated with artificial resines,l.e,formica and the like	0	А
392190200	Other, imported by factories as industrial inputs	0	Α
392190300	Other , imported by factories as production inputs	0	Α
392190400	Membrane strengthened by wovem materials , used in ion exchange operations	5%	А
392190900	Other	6.5%	А
392210000	- Baths, shower-baths, sinks and wash-basins	6.5%	Α
392220000	- Lavatory seats and covers	6.5%	В
392290100	Urine collecting bags for patients	0	Α
392290900	Other	6.5%	В
392310000	- Boxes, cases, crates and similar articles	6.5%	А
392321200	Imported by factories as industrial imputs	0	Α
392321900	Other	6.5%	В
392329300	Imported by factories as industrial imputs	0	Α
392329900	Other	6.5%	А
392330300	Imported by factories as industrial inputs	0	Α
392330900	Other	6.5%	Α
392340100	Imported by factories as industrial inputs	0	Α
392340900	Other	6.5%	В
392350000	- Stoppers, lids, caps and other closures	0	Α
392390100	Imported as industrial inputs	0	Α
392390900	Other	6.5%	Α
392410000	- Tableware and kitchenware	6.5%	А
392490000	- Other	6.5%	А
392510000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	6.5%	В
392520000	- Doors, windows and their frames and thresholds for doors	6.5%	Α
392530000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5%	В
392590100	Plastic wheels imported by factories as industrial inputs	0	А
392590900	Other	6.5%	A
392610000	- Office or school supplies	6.5%	В
392620100	Clothing accessories,imported by factories as industrial inputs	0	A
392620900	Other	6.5%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
392630100	Fittings for furniture	0	Α
392630900	Other	6.5%	Α
392640000	- Statuettes and other ornamental articles	6.5%	В
392690100	disposable bags for patient's use	0	Α
392690300	Articles for shoe industry (including shoe moulds)	0	Α
392690500	Unworked optical lenses	0	Α
392690600	Strips plated for media sound recording	0	Α
392690700	Niples for feeding pottles	5%	Α
392690800	Other, imported by factories as industrial inputs	0	Α
392690910	Clamps for grafting cutts.	0	Α
392690990	Other	6.5%	Α
400110000	- Natural rubber latex, whether or not pre-vulcanized	0	Α
400121000	Smoked sheets	0	Α
400122000	Technically specified natural rubber (TSNR)	0	Α
400129000	Other	0	Α
400130000	- Balata, gutta-percha, guayule, chicle and similar natural gums	5%	В
400211000	Latex	0	Α
400219000	Other	0	Α
400220000	- Butadiene rubber (BR)	0	Α
400231000	Isobutene-isoprene (butyl) rubber (IIR)	0	Α
400239000	Other	0	Α
400241000	Latex	0	Α
400249000	Other	0	Α
400251000	Latex	0	Α
400259000	Other	0	Α
400260000	- Isoprene rubber (IR)	0	A
400270000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A
400280000	- Mixtures of any product of heading 40.01 with any product of this heading	0	А
400291000	Latex	0	Α
400299100	Plates, sheets and strips	0	Α
400299900	Other	10%	В
400300000	Reclaimed rubber in primary forms or in plates, sheets or strip.	0	А
400400000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	0	А
400510000	- Compounded with carbon black or silica	0	Α
400520000	- Solutions; dispersions other than those of subheading 4005.10	0	А
400591000	Plates, sheets and strip	0	А
400599000	Other	5%	В
400610000	- Camel-back strips for retreading rubber tires	0	А
400690000	- Other	0	А
400700100	Imported by factories as industrial inputs	0	Α
400700900	Other	20%	С
400811100	Imported by factories as industrial inputs	0	Α
400811900	Other	30%	С
400819100	Imported by factories as industrial inputs	0	Α
400819900	Other	30%	С
400821000	Plates, sheets and strip	0	А
400829000	Other	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
400911200	Imported by factories as industrial inputs	0	А
400911900	Other	15%	С
400912100	Of a circular cross-section and an interior diameter of 3 inches or more	0	А
400912900	Other	30%	С
400921100	Of a circular cross-section and an interior diameter of 3 inches or more	0	Α
400921900	Other	30%	С
400922100	Of a circular cross-section and an interior diameter of 3 inches or more	0	А
400922900	Other	30%	А
400931100	Of a circular cross-section and an interior diameter of 3 inches or more	0	А
400931200	with circular cross and its inner diameter equals 0.75 inch and not exceeding 1 inch, imported by fire extinguishing equipment factories as production inputs	0	А
400931900	Other	30%	С
400932100	Of a circular cross-section and an interior diameter of 3 inches or more	0	А
400932900	Other	30%	С
400941100	Of a circular cross-section and an interior diameter of 3 inches or more	0	А
400941900	Other	30%	С
400942100	Of a circular cross-section and an interior diameter of 3 inches or more	0	А
400942900	Other	30%	С
401011000	Reinforced only with metal	0	А
401012000	Reinforced only with textile materials	0	Α
401019000	Other	0	Α
401031000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	А
401032000	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	0	А
401033000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	23%	С
401034000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	23%	С
401035000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	А
401036000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	23%	С
401039000	Other	0	А
401110000	- Of a kind used on motor cars (including station wagons and racing cars)	23%	А
401120100	To be installed on alloy wheels of inner diameter not less than 20 inch	15%	А
401120900	Other	23%	Α
401130000	- Of a kind used on aircraft	23%	С
401140000	- Of a kind used on motorcycles	23%	С
401150000	- Of a kind used on bicycles	23%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
401161000	Of a kind used on agricultural or forestry vehicles and machines	23%	С
401162000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	23%	А
401163000	Of a kind used on construction or industrial handling vehicles and machines having a rim size exceeding 61 cm	23%	А
401169000	Other	23%	С
401192000	Of a kind used on agricultural or forestry vehicles and machines	23%	Α
401193000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	23%	А
401194000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	23%	А
401199000	Other	23%	С
401211000	Of a kind used on motor cars (including station wagons and racing cars)	23%	О
401212000	Of a kind used on buses or lorries	23%	С
401213000	Of a kind used on aircraft	23%	С
401219000	Other	23%	С
401220100	Imported by factories as industrial inputs	0	Α
401220900	Other	23%	Α
401290000	- Other	23%	С
401310000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	23%	C
401320000	- Of a kind used on bicycles	23%	С
401390000	- Other	30%	С
401410000	- Sheath contraceptives	0	Α
401490100	Urine condoms.	0	Α
401490900	Other	23%	С
401511000	Surgical	23%	Α
401519000	Other	23%	С
401590000	- Other	23%	Α
401610100	Imported by factories as industrial inputs	0	Α
401610900	Other	30%	Α
401691000	Floor coverings and mats	30%	Α
401692000	Erasers	30%	С
401693000	Gaskets, washers and other seals	0	Α
401694000	Boat or dock fenders, whether or not inflatable	30%	С
401695000	Other inflatable articles	30%	C
401699200	Articles of rubber for vehicles and apparatus of chapters 86 and 88	10%	А
401699300	Imported by factories as industrial inputs	0	Α
401699900	Other	30%	А
401700100	Waste and powder	5%	В
401700200	Stopers for bottles	0	A
401700400	Pioes with cross-suction exceeding (3) inches	0	A
401700800	Other ,for industial use or Imported by factories as industrial inputs	0	A
401700900	Other	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
410120000	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	0	А
410150000	- Whole hides and skins, of a weight exceeding 16 kg	0	Α
410190000	- Other, including butts, bends and bellies	0	Α
410210000	- With wool on	0	А
410221000	Pickled	0	А
410229000	Other	0	А
410320000	- Of reptiles	0	Α
410330000	- Of swine	0	Α
410390000	- Other	0	Α
410411000	Full grains, unsplit; grain splits	10%	В
410419000	Other	10%	В
410441000	Full grains, unsplit; grain splits	10%	В
410449000	Other	10%	В
410510000	- In the wet state (including wet-blue)	10%	В
410530000	- In the dry state (crust)	10%	В
410621000	In the wet state (including wet-blue)	0	A
410622000	In the dry state (crust)	10%	В
410631000	In the wet state (including wet-blue)	0	A
410632000	In the dry state (crust)	0	A
410640000	- Of reptiles	0	A
410691000	In the wet state (including wet-blue)	0	A
410692000	In the wet state (including wet-blue) In the dry state (crust)	0	A
410711000	Full grains, unsplit	10%	В
410711000	Grain splits	10%	В
410712000	Other	10%	В
410719000	Full grains, unsplit	10%	В
410791000	Grain splits	10%	В
410792000	Other	10%	В
411200000	Leather further prepared after tanning or crusting including parchement-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	10%	В
411310000	- Of goats or kids	10%	В
411320000	- Of swine	0	Α
411330000	- Of reptiles	0	Α
411390000	- Other	0	А
411410000	- Chamois (including combination chamois) leather	30%	С
411420000	- Patent leather and patent laminated leather; metallized leather	10%	В
411510000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	30%	С
411520000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	А
420100000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	30%	С
420211000	With outer surface of leather, of composition leather or of patent leather	30%	С
420212000	With outer surface of plastics or of textile materials	30%	С
420219000	Other	30%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
420221000	With outer surface of leather, of composition leather or of patent leather	30%	С
420222000	With outer surface of sheeting of plastics or of textile materials	30%	С
420229000	Other	30%	С
420231000	With outer surface of leather, of composition leather or of patent leather	30%	С
420232000	With outer surface of sheeting of plastics or of textile materials	30%	С
420239000	Other	30%	С
420291000	With outer surface of leather, of composition leather or of patent leather	30%	С
420292000	With outer surface of sheeting of plastics or of textile materials	30%	С
420299000	Other	30%	Α
420310000	- Articles of apparel	30%	Α
420321000	Specially designed for use in sports	30%	С
420329000	Other	30%	С
420330000	- Belts and bandoliers	30%	С
420340000	- Other clothing accessories	30%	С
420500000	Other articles of leather or of composition leather.	30%	А
420600000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	30%	С
430110000	- Of mink, whole, with or without head, tail or paws	10%	В
430130000	- 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	10%	В
430160000	- Of fox, whole, with or without head, tail or paws	10%	В
430180000	- Other furskins, whole, with or without head, tail or paws	10%	В
430190000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	10%	В
430211000	Of mink	30%	С
430219000	Other	23%	С
430220000	- Heads, tails, paws and other pieces or cuttings, not assembled	30%	С
430230000	- Whole skins and pieces or cuttings thereof, assembled	30%	С
430310000	- Articles of apparel and clothing accessories	30%	С
430390000	- Other	30%	С
430400000	Artificial fur and articles thereof.	30%	С
440110000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10%	Α
440121000	Coniferous	30%	А
440122000	Non-coniferous	30%	А
440130000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	А
440210000	- Of bamboo	10%	А
440290000	Other	10%	В
440310000	- Treated with paint, stains, creosote or other preservatives	21%	Α
440320100	Poplar wood for match splints industry, and wood stems for lumber industry	0	А
440320900	Other	23%	А
440341100	Poplar wood for match spilnts industry, and wood stems for lumber industry	0	А
440341900	Other	30%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
440349100	Poplar wood for match splints industry, and wood stems for lumber industry	0	А
440349900	Other	30%	Α
440391100	Wood stems for lumber industry	0	Α
440391900	Other	30%	А
440392100	Wood stems for lumber industry	0	А
440392900	Other	30%	Α
440399100	Poplar wood for match splints industry, and wood stems for lumber industry	0	А
440399900	Other	30%	Α
440410000	- Coniferous	0	Α
440420000	- Non-coniferous	0	А
440500000	Wood wool; wood flour	5%	Α
440610000	- Not impregnated	10%	Α
440690000	- Other	10%	Α
440710000	- Coniferous	0	Α
440721000	Mahogany (Swietenia spp.)	0	Α
440722000	Virola, Imbuia and Balsa	0	Α
440725000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	Α
440726000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	А
440727000	Sapelli	0	Α
440728000	Iroko".	0	А
440729000	Other	0	Α
440791000	Of oak (Quercus spp.)	0	Α
440792000	Of beech (Fagus spp.)	0	Α
440793000	Of maple (Acer spp.)	0	Α
440794000	Of cherry (Prunus spp.)	0	Α
440795000	Of ash (Fraxinus spp.)".	0	Α
440799000	Other	0	Α
440810000	- Coniferous	0	Α
440831000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	А
440839000	Other	0	А
440890000	- Other	0	A
440910000	- Coniferous	23%	Α
440921000	Of bamboo	23%	A
440929000	Other	23%	C
441011000	Particle board	0	A
441012000	Oriented strand board (OSB)	0	A
441019000	Other	0	A
441090000	Other	0	A
441112100	Parquet board(panels)	20%	Α
441112900	Other	0	A
441113100	Parquet board(panels)	20%	A
441113900	Other	0	A
441114100	Parquet board(panels)	20%	A
441114900	Other	0	A
441192100	Parquet board(panels)	20%	A
441192900	Other	0	A
441193100	0.8 g/cm ³	20%	A
441193900	Other	0	A
441194100	Parquet board(panels)	20%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
441194900	Other	0	А
441210000	- Of bamboo	0	Α
441231000	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	0	Α
441232000	Other, with at least one outer ply of non-coniferous wood	0	Α
441239000	Other	0	Α
441294000	Blockboard, laminboard and battenboard	0	Α
441299100	Parquet board(panels)	15%	Α
441299900	- Other:	0	А
441300000	Densified wood, in blocks, plates, strips or profile shapes.	0	А
441400000	Wooden frames for paintings, photographs, mirrors or similar objects.	30%	А
441510100	Empty match boxes	5%	Α
441510200	Cases, crates and box pallets prepared only for packing of agricultural products	5%	Α
441510300	Cable-drums,Imported by electrical Cable factories	0	А
441510900	Other	23%	Α
441520100	Box pallets prepared only for packing of agricultural products	5%	А
441520900	Other	30%	Α
441600000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	30%	A
441700100	Shoe lasts and trees	0	А
441700900	Other	30%	A
441810000	- Windows, French-windows and their frames	30%	A
441820000	- Doors and their frames and thresholds	30%	A
441840000	- Shuttering for concrete constructional work	30%	Α
441850000	- Shingles and shakes	30%	Α
441860000	- Posts and beams".	23%	А
441871000	For mosaic floors	30%	А
441872000	Other, multilayer	30%	Α
441879000	Other	30%	Α
441890100	Imported as industrial inputs	0	Α
441890900	Other	23%	С
441900000	Tableware and kitchenware, of wood.	30%	Α
442010000	- Statuettes and other ornaments, of wood	30%	Α
442090000	- Other	30%	А
442110000	- Clothes hangers	30%	Α
442190100	Spools, cops and bobbins, sewing thread reels	0	А
442190200	Bee-hives	5%	Α
442190300	Match splints	0	А
442190400	Wooden sticks for ice cream	0	Α
442190900	Other	30%	Α
450110000	- Natural cork, raw or simply prepared	0	А
450190000	- Other	5%	Α
450200000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharpedged blanks for corks or stoppers).	0	А
450310000	- Corks and stoppers	0	А
450390100	Washers , discs and stands for stoppers	0	А
450390900	Other	30%	А
450410000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
450490200	Washers ans stoppers for bottles	5%	Α
450490300	Other, imported by factories as industrial inputs	0	Α
450490900	Other	30%	Α
460121000	Of bamboo	30%	Α
460122000	Of rattan	30%	Α
460129000	Other	30%	Α
460192100	Plaits and similar products of plaiting materials, whether or not assembled into strips.	0	А
460192900	Other	30%	Α
460193100	Plaits and similar products of plaiting materials, whether or not assembled into strips.	0	А
460193900	Other	30%	Α
460194100	Plaits and similar products of plaiting materials, whether or not assembled into strips.	0	А
460194900	Other	30%	Α
460199100	Plaits and similar products of plaiting materials, whether or not assembled into strips.	0	А
460199900	Other	30%	Α
460211100	Baskets for oil presses	5%	A
460211200	Prepared only for packing agricultural products	0	A
460211900	Other	30%	A
460212100	Baskets for oil presses	5%	A
460212200	Prepared only for packing agricultural products	0	A
460212900	Other	30%	A
460219100	Baskets for oil presses	5%	A
460219100	Prepared only for packing agricultural products	0	A
460219200	Other	30%	A
			A
460290100	Baskets for oil presses	5% 0	
460290300	Prepared only for packing agricultural products Other		A
460290900	55	30%	A
470100000	Mechanical wood pulp.	0	A
470200000	Chemical wood pulp, dissolving grades.	0	A
470311000	Coniferous	5%	A
470319000	Non-coniferous	5%	A
470321000	Coniferous	0	A
470329000	Non-coniferous	0	A
470411000	Coniferous	5%	Α
470419000	Non-coniferous	5%	Α
470421000	Coniferous	0	Α
470429000	Non-coniferous	0	Α
470500000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	А
470610000	- Cotton linters pulp	0	Α
470620000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	Α
470630000	- Other, of bamboo".	0	Α
470691000	Mechanical	0	А
470692000	Chemical	0	Α
470693000	Semi-chemical	0	Α
470710000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	А
470720000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	А

Tariff Item	Description of Goods	Base Rate	Staging Category
470730000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	А
470790000	- Other, including unsorted waste and scrap	5%	Α
480100000	Newsprint, in rolls or sheets.	0	Α
480210000	- Hand-made paper and paperboard	0	Α
480220000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	А
480240000	- Wallpaper base	10%	А
480254100	Writing and printing paper ; paper imported by sensetive paper factories as industrial inputs	0	А
480254900	Other	23%	А
480255100	Writing and printing paper; paper imported by sensetive paper factories as industrial inputs	0	А
480255400	Other , imported by factories as production inputs	0	Α
480255900	Other	23%	А
480256100	Writing and printing paper; paper imported by sensetive paper factories as industrial inputs	0	А
480256200	Other , imported by factories as production inputs	0	А
480256900	Other	23%	А
480257100	Paper of a kind used for writing or printing; paper imported by factories as industrial inputs	0	А
480257200	Other , imported by factories as production inputs	0	Α
480257900	Other	23%	А
480258100	Paper of a kind used for writing or printing; paper imported by factories as industrial inputs	0	А
480258200	Other , imported by factories as production inputs	0	А
480258900	Other	23%	А
480261100	Paper of a kind used for writing or printing; paper imported by factories as industrial inputs	0	А
480261900	Other	21%	А
480262100	Paper of a kind used for writing or printing; paper imported by factories as industrial inputs	0	А
480262900	Other	23%	Α
480269100	Paper of a kind used for writing or printing; paper imported by factories as industrial inputs	0	А
480269900	Other	23%	Α
480300100	Cellulose wadding imported by factories as industrial inputs	20%	А
480300900	Other	30%	А
480411100	Wrapping paper, unbleached or of one bleached face	20%	А
480411200	Paper of one bleached face , not printed, imported by envelopes and bags factories and wrapping-paper printing factories	0	А
480411300	Paper and paperboard for manufacturig containers, imported by factoreis licensed for this purpose	0	А
480411900	Other	21%	А
480419100	Wrapping paper, unbleached or of one bleached face	20%	А
480419200	Paper of one bleached face, not printed,imported by envelopes and bags factories and wrapping-paper printing factories	0	А
480419300	Paper and paperboard for manufacturing containers, imported by factories licensed for this purpose	0	А
480419900	Other	30%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
480421000	Unbleached	0	Α
480429000	Other	0	Α
480431100	Wrapping paper , unbleached or of one bleached face	0	Α
480431200	Paper of one bleached face, not printed, imported by envelopes and bags factories and wrapping-paper printing factories	0	А
480431300	Paper and paperboared for manufacturing containers, imported by factories licensed for this purpose	0	А
480431900	Other	23%	Α
480439100	Wrapping paper , unbleached or of one bleached face	0	Α
480439200	Paper of one bleached face , not printed, imported by envelopes and bags factories and wrapping-paper printing factories	0	А
480439300	Paper and paper board for manufacturing containers, imported by factories licensed for this purpose	0	А
480439900	Other	23%	Α
480441100	Wrapping paper , unbleached or of one bleached face	0	А
480441400	Imported by factories as industrial inputs	0	Α
480441900	Other	30%	Α
480442100	Wrapping paper , unbleached or of one bleached face	0	Α
480442400	Other , Imported by factories as industrial inputs	0	Α
480442900	Other	30%	Α
480449100	Wrapping paper , unbleached or of one bleached face	10%	Α
480449400	Other , Imported by factories as industrial inputs	0	Α
480449900	Other	30%	Α
480451100	Wrapping paper , unbleached or of one bleached face	10%	Α
480451500	Other , Imported by factories as industrial inputs	0	Α
480451900	Other	30%	Α
480452100	Wrapping paper , unbleached or of one bleached face	10%	Α
480452400	Other , Imported by factories as industrial inputs	0	Α
480452900	Other	23%	Α
480459100	Wrapping paper , unbleached or of one bleached face	10%	А
480459400	Other , Imported by factories as industrial inputs	0	Α
480459900	Other	23%	Α
480511100	Wrapping paper and paper imported by containers factories for containers industry	0	А
480511900	Other	21%	А
480512100	Wrapping paper and paper imported by containers factories for containers industry	0	А
480512900	Other	23%	А
480519100	Wrapping paper and paper imported by containers factories for containers industry	0	А
480519900	Other	23%	Α
480524100	Wrapping paper and paper imported by containers factories for containers industry	0	Α
480524900	Other	23%	Α
480525100	Wrapping paper and paper imported by containers factories for containers industry	0	А
480525900	Other	23%	Α
480530000	- Sulphite wrapping paper	30%	Α
480540100	imported by factories as production inputs	0	А
480540900	Other	30%	А
480550000	- Felt paper and paperboard	30%	Α

Wapping paper and paper imported by containers factories for containers industry Cher Wapping paper and paper imported by containers factories for containers industry Wapping paper and paper imported by containers factories for containers industry Wapping paper and paper imported by containers factories for containers industry Wapping paper and paper imported by containers factories for containers industry Wapping paper and paper imported by containers factories for containers industry Wapping paper and paper imported by containers factories for containers industry Wapping paper and paper imported by containers factories for containers industry Wapping paper and paper imported by containers factories for containers industry Wapping Paper Wapping Pa	Tariff Item	Description of Goods	Base Rate	Staging Category
480592100	480591100		0	А
A80592900	480591900	Other	23%	Α
### ### ##############################	480592100		0	А
480593900	480592900	Other	23%	Α
480610000	480593100		0	А
480620100 Imported by factories as industrial inputs 0 A 480620900 Other 10% A A 480630000 - Tracing papers 30% A A 480640000 Glassine and other glazed transparent or translucent papers 30% A A 480700100 Paper and paperboard, laminated internally with bitumen, tar or asphalt, imported by factories as industrial input. 30% A A 480700900 Other 30% A A 480810000 - Corrugated paper and paperboard, whether or not perforated 30% A A 480820000 Imported by factories as industrial inputs 0 A A 480830200 Imported by factories as industrial inputs 0 A A 480830200 Umported by factories as industrial inputs 0 A A 480830900 Other 30% A A 4809820000 Other 30% A A 4809920000 Other 0 A A 481013200 Imported by factories as industrial inputs 0 A A 481014200	480593900	Other	23%	Α
480620900 Other	480610000		30%	А
480630000 - Tracing papers 30% A 480640000 - Glassine and other glazed transparent or translucent papers 30% A 480700100 Paper and paperboard, laminated internally with bitumen, tar or asphalt, imported by factories as industial input. 0 A 480700900 Other 30% A 480810000 Corrugated paper and paperboard, whether or not perforated 30% A 480820000 Corrugated paper and paperboard, whether or not embossed or perforated 0 A 480830200 Imported by factories as industrial inputs 0 A 480830200 Imported by factories as industrial inputs 0 A 480890900 Other 30% A 4808909000 Unter 0 A 481013200 Imported by factories as industrial inputs 0 A 481014200 Imported by factories as industrial inputs 0 A 481014900 Other 23% A 48101900 Citer 23% A 481022000 Lig	480620100	Imported by factories as industrial inputs	0	Α
480640000 - Glassine and other glazed transparent or translucent papers 30% A 480700100 - Paper and paperboard, Iaminated internally with bitumen, tar or asphalt, imported by factories as industrial input. 0 A 480700900 Other 30% A 480810000 - Corrugated paper and paperboard, whether or not perforated 30% A 480820000 Sack kraft paper, creped or crinkled, whether or not embossed or perforated 0 A 480830200 Imported by factories as industrial inputs 0 A 480830200 Imported by factories as industrial inputs 0 A 480890000 Other 30% A 480990000 Self-copy paper 0 A 480990000 - Other 0 A 481013200 Imported by factories as industrial inputs 0 A 481013200 Unported by factories as industrial inputs 0 A 481014900 Other 23% A 48101900 Other 23% A 48102000 Li	480620900	Other	10%	Α
A80700100	480630000	- Tracing papers	30%	Α
AB0700100 asphalt,imported by factories as industrial input. 30% A	480640000	- Glassine and other glazed transparent or translucent papers	30%	Α
480810000 - Corrugated paper and paperboard, whether or not perforated 30% A 480820000 - Sack kraft paper, creped or crinkled, whether or not embossed or perforated 0 A 480830200 Imported by factories as industrial inputs 0 A 480830900 Other 30% A 480890000 Imported by factories as industrial inputs 0 A 480990000 Other 30% A 480990000 Other 30% A 480990000 Other 0 A 481013200 Imported by factories as industrial inputs 0 A 481013200 Imported by factories as industrial inputs 0 A 481014200 Unter 23% A 481019200 Unter 15% A 481022000 Uther 15% A 481032000 Other 30% A 481032000 Other 23% A 481032000 Other 30% A <	480700100		0	А
Sack kraft paper, creped or crinkled, whether or not embossed or perforated	480700900	Other	30%	Α
480830200	480810000	- Corrugated paper and paperboard, whether or not perforated	30%	А
480830900 Other 30% A 480890200 Imported by factories as industrial inputs 0 A 480890900 Other 30% A 480990000 Self-copy paper 0 A 480990000 Other 0 A 481013200 Imported by factories as industrial inputs 0 A 481014200 Imported by factories as industrial inputs 0 A 481014200 Imported by factories as industrial inputs 0 A 481019200 Imported by factories as industrial inputs 0 A 481019200 Imported by factories as industrial inputs 0 A 481022000 Unter 15% A 481022000 Cuther 30% A 481031000 Seached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less 30% A 481039100 Paperboard for match industry 0 A 4810399100 <td>480820000</td> <td></td> <td>0</td> <td>А</td>	480820000		0	А
480890200 Imported by factories as industrial inputs 0 A 480890900 Other 30% A 480920000 Self-copy paper 0 A 480990000 Other 0 A 481013200 Imported by factories as industrial inputs 0 A 481014200 Imported by factories as industrial inputs 0 A 481019200 Imported by factories as industrial inputs 0 A 481019200 Imported by factories as industrial inputs 0 A 481022000 Imported by factories as industrial inputs 0 A 481022000 Uther 15% A 481022000 Light-weight coated paper 30% 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 150 g/m² or less 30% A 481032000 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 30% A	480830200	Imported by factories as industrial inputs	0	Α
480890900 Other 30% A 480920000 - Self-copy paper 0 A 480990000 - Other 0 A 481013200 Imported by factories as industrial inputs 0 A 481013900 Other 23% A 481014200 Imported by factories as industrial inputs 0 A 481019200 Imported by factories as industrial inputs 0 A 481019900 Other 23% A 481022000 Light-weight coated paper 15% A 481022000 Cipht-weight coated paper 30% 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 150 g/m² or less 23% A 481032000 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 30% A 481032000 Paperboard for match industry 0 A 481092100 Paperboard for matc	480830900	Other	30%	Α
480920000 - Self-copy paper 0 A 480990000 - Other 0 A 481013200 Imported by factories as industrial inputs 0 A 481013200 Imported by factories as industrial inputs 0 A 481014200 Imported by factories as industrial inputs 0 A 481019200 Other 23% A 481019200 Imported by factories as industrial inputs 0 A 481022000 Light-weight coated paper 30% A 481029000 Other 23% A Bleached uniformly throughout the mass and of which more than obtained by a chemical process, and weighing 150 g/m² or less 23% A Bleached uniformly throughout the mass and of which more than obtained by a chemical process, and weighing more than 150 g/m² 30% A 481032000 Bleached uniformly throughout the mass and of which more than obtained by a chemical process, and weighing more than 150 g/m² 30% A 481039100 Paperboard for match industry 0 A 481092900 Other 30%	480890200	Imported by factories as industrial inputs	0	Α
480990000 - Other 0 A 481013200 Imported by factories as industrial inputs 0 A 481013900 Other 23% A 481014200 Imported by factories as industrial inputs 0 A 481019200 Unported by factories as industrial inputs 0 A 481019200 Umported by factories as industrial inputs 0 A 481022000 Umported by factories as industrial inputs 0 A 481022000 Umported by factories as industrial inputs 0 A 481022000 Light-weight coated paper 30% 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 150 g/m² or less 23% A 481032000 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 30% A 481032000 Paperboard for match industry 0 A 481093900 Other 30% A </td <td>480890900</td> <td> Other</td> <td>30%</td> <td>Α</td>	480890900	Other	30%	Α
481013200 Imported by factories as industrial inputs 0 A 481013900 Other 23% A 481014200 Imported by factories as industrial inputs 0 A 481014900 Other 23% A 481019900 Imported by factories as industrial inputs 0 A 481019900 Other 15% A 481022000 Light-weight coated paper 30% A 481029000 Other 23% 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 150 g/m² or less 23% A 481032000 Bleached uniformly throughout the mass and of which more than obtained by a chemical process, and weighing more than 150 g/m² 30% A 481039100 Paperboard for match industry 0 A 481039100 Paperboard for match industry 0 A 481092200 Coated , not printed 0 A 481092200 Coated , not printed 0 <td< td=""><td>480920000</td><td>- Self-copy paper</td><td>0</td><td>Α</td></td<>	480920000	- Self-copy paper	0	Α
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481141900Other 23% A			30%	Α
				Α
481149100Imported by factories as industrial inputs 0 A	481141900		23%	Α
	481149100	Imported by factories as industrial inputs	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
481149900	Other	30%	А
481151200	Imported by factories as industrial inputs	0	А
481151900	Other	23%	А
481159300	Imported by factories as industrial inputs	0	А
481159900	Other	23%	А
481160100	Imported by factories as industrial inputs	0	А
481160900	Other	23%	Α
481190100	Cellulose wadding and webs of Cellulose fibres	0	А
481190200	Imported by factories as industrial inputs	0	Α
481190900	Other	20%	Α
481200000	Filter blocks, slabs and plates, of paper pulp.	0	Α
481310000	- In the form of booklets or tubes	30%	Α
481320000	- In rolls of a width not exceeding 5 cm	30%	Α
481390000	- Other	0	Α
481410000	- Ingrain paper	30%	Α
481420000	- 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	30%	А
481490000	- Other	30%	Α
481620000	- Self-copy paper	10%	Α
481690100	- Carbon or similar copying papers	10%	Α
481690200	- Duplicator stencils	23%	А
481690900	Other	30%	А
481710000	- Envelopes	23%	А
481720000	- Letter cards, plain postcards and correspondence cards	30%	А
481730000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	30%	А
481810000	- Toilet paper	30%	Α
481820000	- Handkerchiefs, cleansing or facial tissues and towels	30%	Α
481830000	- Tablecloths and serviettes	30%	Α
481840100	Diapers for old people and for use of special ailment cases	0	Α
481840900	Other	23%	Α
481850000	- Articles of apparel and clothing accessories	30%	Α
481890000	- Other	30%	Α
481910100	Paperboard boxes, perforated for ventelation, and especially used to handle chicks	10%	А
481910900	Other	30%	А
481920100	Match boxes	20%	А
481920200	Carton boxes , waxed, imported for packing industrial or agricultural products	0	А
481920300	Paperboard boxes, circular, imported by cheese factories for packing triangular shaped cheese	0	А
481920900	Other	30%	Α
481930100	Paper bags used for packing industrial products	0	Α
481930900	Other	30%	Α
481940100	Paper sacks and bags , prepared for packing industrial products	0	А
481940300	Cones inported by factories as industrial inputs	0	А
481940900	Other	30%	А
481950000	- Other packing containers, including record sleeves	30%	А
481960000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	30%	А

Tariff Item	Description of Goods	Base Rate	Staging Category
482010000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	23%	А
482020100	Hand writing books for children, containing figures for practice	10%	А
482020900	Other	30%	Α
482030000	- Binders (other than book covers), folders and file covers	30%	Α
482040000	- Manifold business forms and interleaved carbon sets	30%	А
482050000	- Albums for samples or for collections	30%	Α
482090100	School copybooks (other than university lectures books)	30%	Α
482090900	Other	30%	Α
482110000	- Printed	30%	А
482190000	- Other	30%	Α
482210000	- Of a kind used for winding textile yarn	3%	Α
482290000	- Other	3%	Α
482320000	- Filter paper and paperboard	0	Α
482340000	- Rolls, sheets and dials, printed for self-recording apparatus	30%	Α
482361000	Of bamboo	23%	Α
482369000	Other	23%	Α
482370000	- Moulded or pressed articles of paper pulp	30%	Α
482390100	Dress patterns and models;light-weight printed paper cut for wrapping agricultural products;paper and paperboard cut imported by battery factories as industrial inputs	0	А
482390400	Paperboard cards for jacquard loom attachments and the like; cards not punched , for punch card machine whether or not instrips;textile spinning container used for winding yarn	0	А
482390800	Other , imported by factories as production inputs	0	Α
482390900	Other	23%	Α
490110000	- In single sheets, whether or not folded	0	А
490191000	Dictionaries, encyclopaedias and serial instalments thereof	0	Α
490199000	Other	0	Α
490210000	- Appearing at least four times a week	0	Α
490290000	- Other	0	Α
490300000	Children's picture, drawing or colouring books.	10%	Α
490400000	Music, printed or in manuscript, whether or not bound or illustrated.	10%	Α
490510000	- Globes	10%	А
490591000	In book form	10%	А
490599000	Other	10%	Α
490600000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	10%	А
490700100	Cheque-books (other than travellers cheques)	30%	Α
490700900	Other	10%	Α
490810000	- Transfers (decalcomanias), vitrifiable	30%	Α
490890000	- Other	30%	Α
490900000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	30%	А
491000000	Calendars of any kind, printed, including calendar blocks.	30%	Α
491110100	Advertising materials related to tourism in Jordan	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
491110900	Other	10%	Α
491191000	Pictures, designs and photographs	30%	Α
491199100	Teaching charts, printed pictures, sheets for making picture- books, printed picture collections for children	10%	А
491199900	Other	30%	Α
500100000	Silk-worm cocoons suitable for reeling.	0	Α
500200000	Raw silk (not thrown).	0	Α
500300000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	0	А
500400000	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	0	А
500500000	Yarn spun from silk waste, not put up for retail sale.	0	Α
500600000	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut.	20%	С
500710000	- Fabrics of noil silk	0	Α
500720000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	0	А
500790000	- Other fabrics	0	Α
510111000	Shorn wool	0	А
510119000	Other	0	Α
510121000	Shorn wool	0	Α
510129000	Other	0	Α
510130000	- Carbonized	0	Α
510211000	Of Kashmir (cashmere) goats	0	Α
510219000	Other	0	Α
510220000	- Coarse animal hair	0	Α
510310000	- Noils of wool or of fine animal hair	0	Α
510320000	- Other waste of wool or of fine animal hair	0	Α
510330000	- Waste of coarse animal hair	0	Α
510400000	Garnetted stock of wool or of fine or coarse animal hair.	0	Α
510510000	- Carded wool	0	Α
510521000	Combed wool in fragments	0	Α
510529000	Other	0	Α
510531000	Of Kashmir (cashmere) goats	0	Α
510539000	Other	0	Α
510540000	- Coarse animal hair, carded or combed	0	Α
510610000	- Containing 85% or more by weight of wool	0	Α
510620000	- Containing less than 85% by weight of wool	0	А
510710000	- Containing 85% or more by weight of wool	0	А
510720000	- Containing less than 85% by weight of wool	0	А
510810000	- Carded	0	А
510820000	- Combed	0	А
510910000	- Containing 85% or more by weight of wool or of fine animal hair	20%	С
510990000	- Other	20%	С
511000100	Put up for retail sale	20%	С
511000900	Other	0	Α
511111000	Of a weight not exceeding 300 g/m ²	0	А
511119000	Other	0	Α
511120000	- Other, mixed mainly or solely with man-made filaments	0	Α
511130000	- Other, mixed mainly or solely with man-made staple fibres	0	Α
511190000	- Other	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
511211000	Of a weight not exceeding 200 g/m²	0	Α
511219000	Other	0	А
511220000	- Other, mixed mainly or solely with man-made filaments	0	Α
511230000	- Other, mixed mainly or solely with man-made staple fibres	0	Α
511290000	- Other	0	Α
511300000	Woven fabrics of coarse animal hair or of horsehair.	0	Α
520100000	Cotton, not carded or combed.	0	Α
520210000	- Yarn waste (including thread waste)	0	А
520291000	Garnetted stock	0	А
520299000	Other	0	А
520300000	Cotton, carded or combed.	0	Α
520411000	Containing 85% or more by weight of cotton	0	А
520419000	Other	0	Α
520420000	- Put up for retail sale	20%	С
520511000	Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	А
520512000	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	А
520513000	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	А
520514000	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	А
520515000	Measuring less than 125 decitex (exceeding 80 metric number)	0	А
520521000	Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	А
520522000	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	А
520523000	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	А
520524000	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	А
520526000	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	0	А
520527000	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	0	А
520528000	Measuring less than 83.33 decitex (exceeding 120 metric number)	0	А
520531000	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	А
520532000	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)	0	А
520533000	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)	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
520534000	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)		А
520535000	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	А
520541000	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	А
520542000	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)	0	А
520543000	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)	0	А
520544000	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)	0	А
520546000	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	0	А
520547000	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	0	А
520548000	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number)	0	А
520611000	Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	А
520612000	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		А
520613000	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		А
520614000	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	А
520615000	Measuring less than 125 decitex (exceeding 80 metric number)	0	А
520621000	Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	А
520622000	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	А
520623000	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	А
520624000	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		А
520625000	Measuring less than 125 decitex (exceeding 80 metric number)	0	А
520631000	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		А
520632000	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)	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
520633000	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding	0	А
520634000	52 metric number per single yarn) 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)	0	А
520635000	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	А
520641000	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	А
520642000	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)	0	А
520643000	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)	0	А
520644000	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)	0	А
520645000	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	А
520710000	- Containing 85% or more by weight of cotton	20%	С
520790000	- Other	20%	С
520811000	Plain weave, weighing not more than 100 g/m²	0	Α
520812000	Plain weave, weighing more than 100 g/m²	0	Α
520813000	3-thread or 4-thread twill, including cross twill	0	Α
520819000	Other fabrics	0	Α
520821000	Plain weave, weighing not more than 100 g/m²	0	Α
520822000	Plain weave, weighing more than 100 g/m²	0	Α
520823000	3-thread or 4-thread twill, including cross twill	0	Α
520829000	Other fabrics	0	Α
520831000	Plain weave, weighing not more than 100 g/m²	0	Α
520832000	Plain weave, weighing more than 100 g/m²	0	Α
520833000	3-thread or 4-thread twill, including cross twill	0	Α
520839000	Other fabrics	0	Α
520841000	Plain weave, weighing not more than 100 g/m²	0	Α
520842000	Plain weave, weighing more than 100 g/m²	0	Α
520843000	3-thread or 4-thread twill, including cross twill	0	Α
520849000	Other fabrics	0	А
520851000	Plain weave, weighing not more than 100 g/m²	0	Α
520852000	Plain weave, weighing more than 100 g/m²	0	Α
520859000	Other fabrics	0	Α
520911000	Plain weave	0	Α
520912000	3-thread or 4-thread twill, including cross twill	0	Α
520919000	Other fabrics	0	Α
520921000	Plain weave	0	Α
520922000	3-thread or 4-thread twill, including cross twill	0	Α
520929000	Other fabrics		Α
520931000	Plain weave		Α
520932000	3-thread or 4-thread twill, including cross twill		Α
520939000	Other fabrics	0	А
520941000	Plain weave	0	Α
520942000	Denim	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
520943000	Other fabrics of 3-thread or 4-thread twill, including cross twill	0	А
520949000	Other fabrics	0	Α
520951000	Plain weave	0	Α
520952000	3-thread or 4-thread twill, including cross twill	0	Α
520959000	Other fabrics	0	Α
521011000	Plain weave	0	Α
521019000	Other fabrics	0	Α
521021000	Plain weave	0	Α
521029000	Other fabrics	0	Α
521031000	Plain weave	0	Α
521032000	3-thread or 4-thread twill, including cross twill	0	Α
521039000	Other fabrics	0	Α
521041000	Plain weave	0	Α
521049000	Other fabrics	0	Α
521051000	Plain weave	0	Α
521059000	Other fabrics	0	Α
521111000	Plain weave	0	Α
521112000	3-thread or 4-thread twill, including cross twill	0	Α
521119000	Other fabrics	0	Α
521120000	- Bleached:	0	Α
521131000	Plain weave	0	Α
521132000	3-thread or 4-thread twill, including cross twill	0	Α
521139000	Other fabrics	0	Α
521141000	Plain weave	0	Α
521142000	Denim	0	Α
521143000	Other fabrics of 3-thread or 4-thread twill, including cross twill	0	А
521149000	Other fabrics	0	Α
521151000	Plain weave	0	Α
521152000	3-thread or 4-thread twill, including cross twill	0	Α
521159000	Other fabrics	0	Α
521211000	Unbleached	0	Α
521212000	Bleached	0	Α
521213000	Dyed	0	А
521214000	Of yarns of different colours	0	Α
521215000	Printed	0	А
521221000	Unbleached	0	А
521222000	Bleached	0	Α
521223000	Dyed	0	А
521224000	Of yarns of different colours	0	Α
521225000	Printed	0	А
530110000	- Flax, raw or retted	0	А
530121000	Broken or scutched	0	А
530129000	Other	0	Α
530130000	- Flax tow and waste	0	А
530210000	- True hemp, raw or retted	0	А
530290000	- Other	0	А
530310000	- Jute and other textile bast fibres, raw or retted	0	А
530390000	- Other	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
530500000	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	0	А
530610000	- Single	0	А
530620000	- Multiple (folded) or cabled	0	Α
530710000	- Single	0	Α
530720000	- Multiple (folded) or cabled	0	А
530810000	- Coir yarn	0	Α
530820000	- True hemp yarn	0	Α
530890000	- Other	0	Α
530911000	Unbleached or bleached	0	Α
530919000	Other	0	А
530921000	Unbleached or bleached	0	А
530929000	Other	0	Α
531010000	- Unbleached	0	А
531090000	- Other	0	Α
531100000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	0	А
540110100	Put up for retail sale	20%	Α
540110900	Other	0	Α
540120100	Put up for retail sale	20%	A
540120900	Other	0	A
540211000	Of aramids	0	A
540219000	Other	0	A
540220000	- High tenacity yarn of polyesters	0	A
540231000	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0	А
540232000	Of nylon or other polyamides, measuring per single yarn more than 50 tex	0	А
540233000	Of polyesters	0	Α
540234000	Of polypropylene".	0	А
540239000	Other	0	А
540244000	Elastomeric	0	Α
540245000	Other, of nylon or other polyamides	0	Α
540246000	Other, of polyesters, partially oriented	0	Α
540247000	Other, of polyesters	0	Α
540248000	Other, of polypropylene	0	Α
540249000	Other	0	Α
540251000	Of nylon or other polyamides	0	Α
540252000	Of polyesters	0	Α
540259000	Other	0	Α
540261000	Of nylon or other polyamides	0	Α
540262000	Of polyesters	0	Α
540269000	Other	0	Α
540310000	- High tenacity yarn of viscose rayon	0	Α
540331000	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre		А
540332000	Of viscose rayon, with a twist exceeding 120 turns per metre		Α
540333000	Of cellulose acetate	0	Α
540339000	Other	0	Α
540341000	Of viscose rayon	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
540342000	Of cellulose acetate	0	А
540349000	Other	0	Α
540411000	Elastomeric		Α
540412000	Other, of polypropylene	0	Α
540419000	Other	0	Α
540490000	- Other	0	Α
540500000	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.	0	А
540600000	Man-made filament yarn (other than sewing thread), put up for retail sale.	20%	С
540710000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0	Α
540720000	- Woven fabrics obtained from strip or the like	0	А
540730000	- Fabrics specified in Note 9 to Section XI	0	Α
540741000	Unbleached or bleached	0	А
540742000	Dyed	0	Α
540743000	Of yarns of different colours	0	Α
540744000	Printed	0	Α
540751000	Unbleached or bleached	0	Α
540752000	Dyed	0	Α
540753000	Of yarns of different colours	0	Α
540754000	Printed	0	Α
540761000	Containing 85% or more by weight of non-textured polyester filaments	0	Α
540769000	Other	0	Α
540771000	Unbleached or bleached	0	Α
540772000	Dyed	0	Α
540773000	Of yarns of different colours	0	Α
540774000	Printed	0	Α
540781000	Unbleached or bleached	0	Α
540782000	Dyed	0	Α
540783000	Of yarns of different colours	0	Α
540784000	Printed	0	Α
540791000	Unbleached or bleached	0	Α
540792000	Dyed	0	А
540793000	Of yarns of different colours	0	Α
540794000	Printed	0	А
540810000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	0	А
540821000	Unbleached or bleached	0	Α
540822000	Dyed	0	А
540823000	Of yarns of different colours	0	A
540824000	Printed	0	Α
540831000	Unbleached or bleached	0	Α
540832000	Dyed	0	Α
540833000	Of yarns of different colours		A
540834000	Printed	0	A
550110000	- Of nylon or other polyamides	0	A
550120000	- Of polyesters	0	A
550130000	- Acrylic or modacrylic	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
550140000	- Of polypropylene".	0	Α
550190000	- Other	0	Α
550200000	Artificial filament tow.	0	Α
550311000	Of aramids	0	А
550319000	Other	0	А
550320000	- Of polyesters	0	А
550330000	- Acrylic or modacrylic	0	А
550340000	- Of polypropylene	0	А
550390000	- Other	0	Α
550410000	- Of viscose rayon	0	Α
550490000	- Other	0	А
550510000	- Of synthetic fibres	5%	В
550520000	- Of artificial fibres	5%	В
550610000	- Of nylon or other polyamides	0	А
550620000	- Of polyesters	0	А
550630000	- Acrylic or modacrylic	0	А
550690000	- Other	5%	В
550700000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	0	А
550810100	Put up for retail sale	20%	С
550810900	Other	0	Α
550820100	Put up for retail sale	20%	С
550820900	Other	0	Α
550911000	Single yarn	0	Α
550912000	Multiple (folded) or cabled yarn	0	Α
550921000	Single yarn	0	Α
550922000	Multiple (folded) or cabled yarn	0	Α
550931000	Single yarn	0	Α
550932000	Multiple (folded) or cabled yarn	0	А
550941000	Single yarn	0	А
550942000	Multiple (folded) or cabled yarn	0	А
550951000	Mixed mainly or solely with artificial staple fibres	0	А
550952000	Mixed mainly or solely with wool or fine animal hair	0	А
550953000	Mixed mainly or solely with cotton	0	А
550959000	Other	0	А
550961000	Mixed mainly or solely with wool or fine animal hair	0	Α
550962000	Mixed mainly or solely with cotton	0	А
550969000	Other	0	А
550991000	Mixed mainly or solely with wool or fine animal hair	0	А
550992000	Mixed mainly or solely with cotton	0	А
550999000	Other	0	Α
551011000	Single yarn	0	А
551012000	Multiple (folded) or cabled yarn	0	Α
551020000	- Other yarn, mixed mainly or solely with wool or fine animal hair	0	А
551030000	- Other yarn, mixed mainly or solely with cotton	0	Α
551090000	- Other yarn	0	Α
551110000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	10%	В
551120000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	10%	В
551130000	- Of artificial staple fibres	10%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
551211000	Unbleached or bleached	0	Α
551219000	Other	0	А
551221000	Unbleached or bleached	0	А
551229000	Other	0	А
551291000	Unbleached or bleached	0	А
551299000	Other	0	А
551311000	Of polyester staple fibres, plain weave	0	А
551312000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	А
551313000	Other woven fabrics of polyester staple fibres	0	А
551319000	Other woven fabrics	0	А
551321000	Of polyester staple fibres, plain weave	0	Α
551323000	Other woven fabrics of polyester staple fibres	0	Α
551329000	Other woven fabrics	0	Α
551331000	Of polyester staple fibres, plain weave	0	Α
551339000	Other woven fabrics	0	Α
551341000	Of polyester staple fibres, plain weave	0	Α
551349000	Other woven fabrics	0	А
551411000	Of polyester staple fibres, plain weave	0	А
551412000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	А
551419000	Other woven fabrics	0	Α
551421000	Of polyester staple fibres, plain weave	0	А
551422000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	А
551423000	Other woven fabrics of polyester staple fibres	0	Α
551429000	Other woven fabrics	0	Α
551430000	- Of yarns of different colours:	0	Α
551441000	Of polyester staple fibres, plain weave	0	Α
551442000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	А
551443000	Other woven fabrics of polyester staple fibres	0	А
551449000	Other woven fabrics	0	Α
551511000	Mixed mainly or solely with viscose rayon staple fibres	0	Α
551512000	Mixed mainly or solely with man-made filaments	0	Α
551513000	Mixed mainly or solely with wool or fine animal hair	0	Α
551519000	Other	0	А
551521000	Mixed mainly or solely with man-made filaments	0	Α
551522000	Mixed mainly or solely with wool or fine animal hair	0	Α
551529000	Other	0	Α
551591000	Mixed mainly or solely with man-made filaments	0	Α
551599000	Other	0	А
551611000	Unbleached or bleached	0	А
551612000	Dyed	0	Α
551613000	Of yarns of different colours	0	А
551614000	Printed	0	Α
551621000	Unbleached or bleached	0	Α
551622000	Dyed	0	А
551623000	Of yarns of different colours	0	А
551624000	Printed	0	А
551631000	Unbleached or bleached	0	А
551632000	Dyed	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
551633000	Of yarns of different colours	0	А
551634000	Printed	0	Α
551641000	Unbleached or bleached	0	А
551642000	Dyed	0	Α
551643000	Of yarns of different colours	0	Α
551644000	Printed	0	Α
551691000	Unbleached or bleached	0	Α
551692000	Dyed	0	Α
551693000	Of yarns of different colours	0	Α
551694000	Printed	0	Α
560110000	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	23%	А
560121000	Of cotton	0	Α
560122000	Of man-made fibres	0	Α
560129000	Other	0	Α
560130000	- Textile flock and dust and mill neps	0	Α
560210100	imported by factories as production inputs	0	A
560210900	Other	23%	C
560221000	Of wool or fine animal hair	0	A
560229000	Of other textile materials	0	A
560290000	- Other	0	A
560311000	Weighing not more than 25 g/m²	0	A
560312000	Weighing more than 25 g/m² but not more than 70 g/m²	0	A
560313000	Weighing more than 70 g/m² but not more than 150 g/m²	0	A
560314000	Weighing more than 150 g/m²	0	A
560391000	Weighing not more than 25 g/m²	0	A
560392000	Weighing more than 25 g/m² but not more than 70 g/m²	0	A
560393000	Weighing more than 70 g/m² but not more than 70 g/m² Weighing more than 70 g/m² but not more than 150 g/m²	0	A
560394000	Weighing more than 150 g/m²	0	A
560410100		0	
560410100	Imported by factories as industrial inputs Other	23%	A C
560490100	Semi-surgical thread of rayon	3%	В
	Other,not put up for retail sale	0	
560490200 560490900		23%	A C
560490900	Other	23%	
560500000	Metallized 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.	0	А
560600100	Imported by factories as industrial inputs	0	Α
560600900	Other	23%	С
560721000	Binder or baler twine	23%	С
560729000	Other	3%	В
560741000	Binder or baler twine	23%	С
560749000	Other	23%	С
560750000	- Of other synthetic fibres	23%	С
560790000	- Other	0	Α
560811000	Made up fishing nets	23%	С
560819000	Other	23%	С
560890000	- Other	23%	С
560900100	Imported by factories as industrial inputs		Α
560900900	Other	23%	С
570110000	- Of wool or fine animal hair	23%	С
570190000	- Of other textile materials	23%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
570210000	- Kelem, Schumacks, Karamanie and similar hand-woven rugs	23%	С
570220000	- Floor coverings of coconut fibres (coir)	23%	С
570231000	Of wool or fine animal hair	23%	С
570232000	Of man-made textile materials	23%	С
570239000	Of other textile materials	23%	С
570241000	Of wool or fine animal hair	23%	С
570242000	Of man-made textile materials	23%	С
570249000	Of other textile materials	23%	Α
570250000	- Other, not of pile construction, not made up:	23%	С
570291000	Of wool or fine animal hair	23%	С
570292000	Of man-made textile materials	23%	С
570299000	Of other textile materials	23%	С
570310000	- Of wool or fine animal hair	23%	С
570320000	- Of nylon or other polyamides	23%	Α
570330000	- Of other man-made textile materials	23%	С
570390000	- Of other textile materials	23%	С
570410000	- Tiles, having a maximum surface area of 0.3 m ²	23%	С
570490000	- Other	23%	С
570500000	Other carpets and other textile floor coverings, whether or not made up.	23%	Α
580110000	- Of wool or fine animal hair	0	Α
580121000	Uncut weft pile fabrics	0	Α
580122000	Cut corduroy	0	Α
580123000	Other weft pile fabrics	0	А
580124000	Warp pile fabrics, épinglé (uncut)	0	А
580125000	Warp pile fabrics, cut	0	А
580126000	Chenille fabrics	0	A
580131000	Uncut weft pile fabrics	0	A
580132000	Cut corduroy	0	A
580133000	Other weft pile fabrics	0	A
580134000	Warp pile fabrics, épinglé (uncut)	0	A
580135000	Warp pile fabrics, cut	0	A
580136000	Chenille fabrics	0	A
580190000	- Of other textile materials	0	A
	Unbleached		
580211000 580219000	Other	23% 23%	C
580220000	- Terry towelling and similar woven terry fabrics, of other textile materials	23%	С
580230000	- Tufted textile fabrics	23%	С
580300100	Leano fabric imported by factories for medical purposes as industrial inputs	0	A
580300900	Other	23%	С
580410000	- Tulles and other net fabrics	20%	A
580421000	Of man-made fibres	20%	C
580429000	Of other textile materials	20%	C
580430000	- Hand-made lace	20%	C
580500000	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.	23%	С
580610000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
580620000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	0	А
580631000	Of cotton	0	Α
580632000	Of man-made fibres	0	Α
580639000	Of other textile materials	0	Α
580640000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0	Α
580710100	imported by factories as industrial inputs	0	Α
580710900	Other	23%	Α
580790100	imported by factories as industrial inputs	0	Α
580790900	Other	23%	С
580810000	- Braids in the piece	23%	C
580890000	- Other	23%	C
580900000	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	0	А
581010000	- Embroidery without visible ground	23%	С
581091000	Of cotton	23%	С
581092000	Of man-made fibres	23%	С
581099000	Of other textile materials	23%	С
581100200	Imported by factories as industrial inputs	0	Α
581100900	Other	23%	С
590110000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0	A
590190100	imported by factories as industrial inputs	0	Α
590190900	Other	23%	С
590210000	- Of nylon or other polyamides	0	Α
590220000	- Of polyesters	0	Α
590290000	- Other	0	Α
590310000	- With poly(vinyl chloride)	0	A
590320000	- With polyurethane	0	A
590390000	- Other	0	A
590410000	- Linoleum	23%	C
			C
590490100	With a base consisting of needleloom felt or nonwovens	23%	
590490200	imported by factories as industrial inputs	5%	B C
590490900	Other	23%	
590500000	Textile wall coverings.	23%	C
590610000	- Adhesive tape of a width not exceeding 20 cm	0	A
590691000	Knitted or crocheted	0	A
590699000	Other	0	Α
590700000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	23%	С
590800100	imported by factories as industrial inputs	0	Α
590800900	Other	23%	С
590900000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.		А
591000000	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.	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
591110000	- 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	10%	В
591120000	- Bolting cloth, whether or not made up	3%	В
591131000	Weighing less than 650 g/m²	0	А
591132000	Weighing 650 g/m² or more	0	А
591140100	Used in oil presses	0	А
591140200	Articles used in the preservation of environment	0	А
591140900	Other	3%	В
591190100	Baskets for oil presses	0	А
591190200	Articles used in the preservation of environment	0	Α
591190300	For industrial use	0	A
591190900	Other	10%	В
600110000	- Long pile fabrics	0	A
600121000	Of cotton	0	A
600122000	Of man-made fibres	0	A
600129000	Of other textile materials	0	A
600191000	Of cotton	0	A
600192000	Of man-made fibres	0	A
600199000	Of other textile materials	0	A
600240000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	0	A
600290000	- Other	0	Α
600290000	- Of wool or fine animal hair	0	A
600310000	- Of cotton	0	A
600320000	- Of synthetic fibres	0	A
600330000	- Of artificial fibres	0	A
600390000	- Other	0	A
600410000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	0	A
600490000	- Other	0	А
600521000	Unbleached or bleached	0	Α
600522000	Dyed	0	А
600523000	Of yarns of different colours	0	А
600524000	Printed	0	А
600531000	Unbleached or bleached	0	А
600532000	Dyed	0	А
600533000	Of yarns of different colours	0	А
600534000	Printed	0	А
600541000	Unbleached or bleached	0	А
600542000	Dyed	0	А
600543000	Of yarns of different colours	0	Α
600544000	Printed	0	Α
600590000	- Other	0	A
600610000	- Of wool or fine animal hair	0	A
600621000	Unbleached or bleached	0	A
600622000	Dyed	0	A
600623000	Of yarns of different colours	0	A
600624000	Printed	0	A
600631000	Unbleached or bleached	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
600632000	Dyed	0	Α
600633000	Of yarns of different colours	0	Α
600634000	Printed	0	Α
600641000	Unbleached or bleached	0	Α
600642000	Dyed	0	А
600643000	Of yarns of different colours	0	А
600644000	Printed	0	А
600690000	- Other	0	Α
610120000	- Of cotton	23%	С
610130000	- Of man-made fibres	23%	C
610190000	- Of other textile materials	23%	C
610210000	- Of wool or fine animal hair	21%	С
610220000	- Of cotton	23%	C
610230000	- Of man-made fibres	23%	C
610290000	- Of other textile materials	21%	С
610310000	- Suits:	23%	С
610322000	Of cotton	23%	C
610323000	Of synthetic fibres	23%	С
610329000	Of other textile materials	23%	C
610331000	Of wool or fine animal hair	23%	С
610332000	Of cotton	23%	С
610333000	Of synthetic fibres	23%	С
610339000	Of other textile materials	23%	С
610341000	Of wool or fine animal hair	23%	С
610342000	Of cotton	23%	С
610343000	Of synthetic fibres	23%	С
610349000	Of other textile materials	23%	С
610413000	Of synthetic fibres	23%	С
610419000	Of other textile materials	23%	С
610422000	Of cotton	23%	С
610423000	Of synthetic fibres	23%	С
610429000	Of other textile materials	23%	С
610431000	Of wool or fine animal hair	23%	С
610432000	Of cotton	23%	С
610433000	Of synthetic fibres	23%	С
610439000	Of other textile materials	23%	С
610441000	Of wool or fine animal hair	23%	С
610442000	Of cotton	23%	С
610443000	Of synthetic fibres	23%	С
610444000	Of artificial fibres	23%	С
610449000	Of other textile materials	23%	Α
610451000	Of wool or fine animal hair	23%	С
610452000	Of cotton	23%	С
610453000	Of synthetic fibres	23%	С
610459000	Of other textile materials	23%	С
610461000	Of wool or fine animal hair	23%	С
610462000	Of cotton	23%	С
610463000	Of synthetic fibres	23%	С
610469000	Of other textile materials	23%	С
610510000	- Of cotton	23%	А
610520000	- Of man-made fibres	23%	С
610590000	- Of other textile materials	21%	С
610610000	- Of cotton	23%	С
610620000	- Of man-made fibres	23%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
610690000	- Of other textile materials	23%	С
610711000	Of cotton	23%	С
610712000	Of man-made fibres	23%	С
610719000	Of other textile materials	23%	С
610721000	Of cotton	23%	С
610722000	Of man-made fibres	23%	С
610729000	Of other textile materials	23%	С
610791000	Of cotton	23%	С
610799000	Of other textile materials	23%	С
610811000	Of man-made fibres	23%	С
610819000	Of other textile materials	23%	С
610821000	Of cotton	23%	Α
610822000	Of man-made fibres	23%	Α
610829000	Of other textile materials	23%	C
610831000	Of cotton	23%	A
610832000	Of man-made fibres	23%	A
610839000	Of other textile materials	23%	C
	Of cotton	23%	C
610891000	Of cotton	23%	C
610892000	Of other textile materials	23%	C
610899000			
610910000	- Of cotton	23%	A
610990000	- Of other textile materials	23%	С
611011000	Of wool	23%	С
611012000	Of Kashmir (cashmere) goats	23%	С
611019000	Other	23%	С
611020000	- Of cotton	23%	Α
611030000	- Of man-made fibres	23%	Α
611090000	- Of other textile materials	23%	С
611120000	- Of cotton	23%	С
611130000	- Of synthetic fibres	23%	С
611190000	- Of other textile materials	23%	С
611211000	Of cotton	23%	С
611212000	Of synthetic fibres	23%	С
611219000	Of other textile materials	23%	С
611220000	- Ski suits	23%	С
611231000	Of synthetic fibres	23%	С
611239000	Of other textile materials	23%	С
611241000	Of synthetic fibres	23%	Α
611249000	Of other textile materials	23%	Α
611300000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	23%	Α
611420000	- Of cotton	23%	С
611430000	- Of man-made fibres	23%	Α
611490000	- Of other textile materials	23%	А
611510000	- Panty hose and tights:	10%	В
611521000	Under stockings for varicose veins, and knee caps.	23%	В
611522000	Other	23%	С
611529000	- Other:	23%	В
611530100	Under stockings for varicose veins	10%	С
611530100	Other	23%	В
611594100	Under stockings for varicose veins	10%	С
611594900	Other	23%	В
611595100	Under stockings for varicose veins	10%	С
611595900	Other	23%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
611596100	Under stockings for varicose veins	10%	С
611596900	Other	23%	С
611599100	Under stockings for varicose veins	10%	В
611599900	Other	23%	С
611610000	- Impregnated, coated or covered with plastics or rubber	23%	С
611691000	Of wool or fine animal hair	23%	C
611692000	Of cotton	23%	C
611693000	Of synthetic fibres	23%	C
611699000	Of other textile materials	23%	C
611710000	- Shawls, scarves, mufflers, mantillas, veils and the like	23%	C
611780100	- Ties, bow ties and cravats	5%	В
611780900	Other	25%	A
611790100	Imported by factories as industrial inputs	0	A
611790900	Other	23%	A
620111000	Of wool or fine animal hair	23%	С
620112000	Of cotton	23%	С
620113000	Of man-made fibres	23%	С
620119000	Of other textile materials	23%	С
620191000	Of wool or fine animal hair	23%	С
620192000	Of cotton	23%	С
620193000	Of man-made fibres	23%	С
620199000	Of other textile materials	23%	С
620211000	Of wool or fine animal hair	21%	С
620212000	Of cotton	23%	С
620213000	Of man-made fibres	23%	С
620219000	Of other textile materials	23%	С
620291000	Of wool or fine animal hair	23%	С
620292000	Of cotton	23%	С
620293000	Of man-made fibres	23%	С
620299000	Of other textile materials	23%	С
620311000	Of wool or fine animal hair	21%	А
620312000	Of synthetic fibres	23%	С
620319000	Of other textile materials	21%	С
620322000	Of cotton	23%	С
620323000	Of synthetic fibres	23%	C
620329000	Of other textile materials	23%	C
620331000	Of wool or fine animal hair	23%	C
620331000	Of cotton	23%	C
620332000	Of synthetic fibres	23%	C
620339000	Of synthetic hores Of other textile materials	23%	C
620341000	Of wool or fine animal hair	21%	A
		23%	C
620342000	Of cotton		
620343000	Of synthetic fibres	23%	С
620349000	Of other textile materials	21%	С
620411000	Of wool or fine animal hair	23%	С
620412000	Of cotton	23%	С
620413000	Of synthetic fibres	23%	С
620419000	Of other textile materials	23%	C
620421000	Of wool or fine animal hair	23%	С
620422000	Of cotton	23%	С
620423000	Of synthetic fibres	23%	С
620429000	Of other textile materials	23%	С
620431000	Of wool or fine animal hair	23%	С
620432000	Of cotton	23%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
620433000	Of synthetic fibres	23%	С
620439000	Of other textile materials	23%	С
620441000	Of wool or fine animal hair	23%	С
620442000	Of cotton	23%	С
620443000	Of synthetic fibres	23%	С
620444000	Of artificial fibres	23%	С
620449000	Of other textile materials	23%	С
620451000	Of wool or fine animal hair	23%	С
620452000	Of cotton	23%	С
620453000	Of synthetic fibres	23%	С
620459000	Of other textile materials	23%	C
620461000	Of wool or fine animal hair	23%	C
620462000	Of cotton	23%	A
620463000	Of synthetic fibres	23%	C
620469000	Of other textile materials	23%	C
620520000	- Of cotton	23%	A
620530000	- Of man-made fibres	23%	С
620590000	- Of other textile materials	23%	С
620610000	- Of silk or silk waste	23%	С
620620000	- Of wool or fine animal hair	23%	С
620630000	- Of cotton	23%	С
620640000	- Of man-made fibres	23%	С
620690000	- Of other textile materials	23%	Α
620711000	Of cotton	23%	С
620719000	Of other textile materials	23%	С
620721000	Of cotton	23%	С
620722000	Of man-made fibres	23%	С
620729000	Of other textile materials	23%	С
620791000	Of cotton	23%	С
620799000	Of other textile materials	23%	С
620811000	Of man-made fibres	23%	С
620819000	Of other textile materials	23%	С
620821000	Of cotton	23%	Α
620822000	Of man-made fibres	23%	Α
620829000	Of other textile materials	23%	С
620891000	Of cotton	23%	C
620892000	Of man-made fibres	23%	A
620899000	Of other textile materials	23%	C
620920000	- Of cotton	23%	C
620930000	- Of synthetic fibres	23%	C
	- Of other textile materials		C
620990000		23%	
621010000	- Of fabrics of heading 56.02 or 56.03	23%	Α
621020000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	23%	С
621030000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	23%	С
621040000	- Other men's or boys' garments	23%	С
621050000	- Other women's or girls' garments	23%	Α
621111000	Men's or boys'	23%	С
621112000	Women's or girls'	23%	A
621120000	- Ski suits	23%	C
621132000	Of cotton	23%	A
621133000	Of man-made fibres	23%	C
621139000	Of other textile materials	23%	C

Tariff Item	Description of Goods	Base Rate	Staging Category
621141000	Of wool or fine animal hair	23%	А
621142000	Of cotton	23%	Α
621143000	Of man-made fibres	23%	Α
621149000	Of other textile materials	23%	Α
621210000	- Brassières	23%	Α
621220000	- Girdles and panty-girdles	23%	С
621230000	- Corselettes	23%	С
621290000	- Other	23%	С
621320000	- Of cotton	23%	С
621390000	- Of other textile materials	23%	С
621410000	- Of silk or silk waste	23%	С
621420000	- Of wool or fine animal hair	23%	С
621430000	- Of synthetic fibres	23%	С
621440000	- Of artificial fibres	23%	С
621490000	- Of other textile materials	23%	С
621510000	- Of silk or silk waste	5%	В
621520000	- Of man-made fibres	5%	В
621590000	- Of other textile materials	5%	В
621600000	Gloves, mittens and mitts.	23%	С
621710000	- Accessories	23%	Α
621790100	Imported by factories as industrial inputs	0	Α
621790900	Other	23%	Α
630110000	- Electric blankets	23%	С
630120000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	23%	С
630130000	- Blankets (other than electric blankets) and travelling rugs, of cotton	23%	С
630140000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	23%	С
630190000	- Other blankets and travelling rugs	23%	С
630210000	- Bed linen, knitted or crocheted	21%	С
630221000	Of cotton	21%	С
630222000	Of man-made fibres	21%	С
630229000	Of other textile materials	21%	С
630231000	Of cotton	21%	С
630232000	Of man-made fibres	21%	А
630239000	Of other textile materials	21%	С
630240000	- Table linen, knitted or crocheted	21%	С
630251000	Of cotton	23%	С
630253000	Of man-made fibres	23%	С
630259000 630260000	Of other textile materials - Toilet linen and kitchen linen, of terry towelling or similar terry	23%	C
	fabrics, of cotton		
630291000	Of cotton	23%	С
630293000	Of man-made fibres	23%	С
630299000	Of other textile materials	23%	С
630312000	Of synthetic fibres	23%	С
630319000	Of other textile materials	23%	С
630391000	Of cotton	23%	С
630392000	Of synthetic fibres	23%	C
630399000	Of other textile materials	23%	C
630411000 630419000	Knitted or crocheted Other	23% 23%	C
630491000	Knitted or crocheted	23%	C

Tariff Item	Description of Goods	Base Rate	Staging Category
630492000	Not knitted or crocheted, of cotton	23%	Α
630493000	Not knitted or crocheted, of synthetic fibres	23%	Α
630499000	Not knitted or crocheted, of other textile materials	23%	С
630510100	Of jute	3%	В
630510900	Other	23%	С
630520000	- Of cotton	23%	С
630532000	Flexible intermediate bulk containers	23%	С
630533000	Other, of polyethylene or polypropylene strip or the like	23%	С
630539000	Other	23%	С
630590000	- Of other textile materials	23%	С
630612000	Of synthetic fibres	23%	С
630619000	Of other textile materials	23%	С
630622000	Of synthetic fibres	23%	С
630629000	Of other textile materials	23%	С
630630000	- Sails:	23%	С
630640000	- Pneumatic mattresses:	23%	С
630691000	Of cotton	23%	С
630699000	Of other textile materials	23%	С
630710000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	23%	С
630720000	- Life-jackets and life-belts	23%	С
630790000	- Other	23%	С
630800000	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.	23%	С
630900100	Footwear	20%	Α
630900900	Other	23%	Α
631010000	- Sorted	23%	С
631090000	- Other	23%	С
640110000	- Footwear incorporating a protective metal toe-cap	30%	С
640192000	Covering the ankle but not covering the knee	30%	С
640199000	Other	30%	С
640212000	Ski-boots, cross-country ski footwear and snowboard boots	30%	С
640219000	Other	30%	С
640220000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	30%	А
640291000	Covering the ankle	30%	С
640299000	Other	30%	С
640312000	Ski-boots, cross-country ski footwear and snowboard boots	30%	С
640319000	Other	30%	С
640320000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30%	С
640340000	- Other footwear, incorporating a protective metal toe-cap	30%	С
640351000	Covering the ankle	23%	С
640359000	Other	30%	A
640391000	Covering the ankle	23%	С
640399000	Other	23%	A
640411000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	30%	С
640419000	Other	30%	С
640420000	- Footwear with outer soles of leather or composition leather	30%	A
640510000	- With uppers of leather or composition leather	23%	C
640520000	- With uppers of textile materials	30%	C

Tariff Item	Description of Goods	Base Rate	Staging Category
640590000	- Other	30%	Α
640610000	- Uppers and parts thereof, other than stiffeners	0	Α
640620000	- Outer soles and heels, of rubber or plastics	0	Α
640691000	Of wood	0	Α
640699000	Of other materials	0	Α
	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor		
650100000	with made brims; plateaux and manchons (including slit manchons), of felt.	30%	С
650200000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	30%	С
650400000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	30%	С
650510000	- Hair-nets	30%	С
650590000	- Other	30%	С
650610000	- Safety headgear	30%	Α
650691000	Of rubber or of plastics	30%	С
650699000	Of other materials	30%	С
650700000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	30%	С
660110000	- Garden or similar umbrellas	30%	С
660191000	Having a telescopic shaft	30%	С
660199000	Other	30%	С
660200000	Walking-sticks, seat-sticks, whips, riding-crops and the like.	30%	С
660320100	Imported by factories as industrial inputs	0	А
660320900	Other	30%	С
660390000	- Other	30%	C
670100000	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).	30%	С
670210000	- Of plastics	30%	С
670290000	- Of other materials	30%	C
670300000	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.	30%	С
670411000	Complete wigs	30%	С
670419000	Other	30%	C
670420000	- Of human hair	30%	C
670490000	- Of other materials	30%	C
680100000	Setts, curbstones and flagstones, of natural stone (except slate).	30%	С
680210000	- 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	30%	С
680221000	Marble, travertine and alabaster	30%	С
680223000	Granite	30%	С
680229000	Other stone	30%	С
680291000	Marble, travertine and alabaster	30%	С
680292000	Other calcareous stone	30%	С
680293000	Granite	30%	С
680299000	Other stone	30%	С
680300000	Worked slate and articles of slate or of agglomerated slate.	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
680410000	- Millstones and grindstones for milling, grinding or pulping	5%	В
680421000	Of agglomerated synthetic or natural diamond	0	Α
680422000	Of other agglomerated abrasives or of ceramics	0	Α
680423000	Of natural stone	10%	В
680430000	- Hand sharpening or polishing stones	30%	С
680510000	- On a base of woven textile fabric only	3%	Α
680520000	- On a base of paper or paperboard only	23%	Α
680530000	- On a base of other materials	3%	Α
680610300	Imported by factories as industrial inputs	0	Α
680610900	Other	30%	С
680620000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	30%	С
680690100	Rock wool	30%	Α
680690200	For heating,isolation(except rock wool)imported by industries as industial inputs	0	А
680690900	Other	30%	Α
680710000	- In rolls	30%	С
680790000	- Other	30%	С
680800000	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.	30%	С
680911000	Faced or reinforced with paper or paperboard only	30%	Α
680919000	Other	30%	С
680990000	- Other articles	30%	С
681011000	Building blocks and bricks	30%	С
681019000	Other	30%	С
681091000	Prefabricated structural components for building or civil engineering	30%	С
681099000	Other	30%	С
681140000	- Containing asbestos	30%	С
681181000	Corrugated sheets	30%	С
681182000	Other sheets, panels, tiles and similar articles	30%	С
681183000	Tubes, pipes and tube or pipe fittings	30%	С
681189000	Other articles".	30%	В
681280000	- Clothing, clothing accessories, footwear and headgear	10%	С
681291100	Of kinds used by firemen	10% 30%	С
681291900	Other		В
681292000	- Paper, millboard and felt	30%	В
681293000 681299100	- Compressed asbestos fibre jointing, in sheets or rolls Fineshed asbestos fibre ;mixture of worked wool or of base of	10% 10%	B B
681299200	rock wool and magnisium carbonate Fibers	10%	С
681299300	Cords and string , whether or not plaited	10%	C
681299900	Other	30%	C
681320100	- Brake linings and pads	23%	C
681320900	Other	30%	C
681381000	- Brake linings and pads	23%	C
681389000	Other	30%	C
681410000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	30%	С
681490000	- Other	30%	С
681510000	- Non-electrical articles of graphite or other carbon	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
681520000	- Articles of peat	30%	С
681591000	Containing magnesite, dolomite or chromite	30%	С
681599000	Other	30%	А
690100000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	30%	С
690210200	Imported by factories for their own use	0	Α
690210900	Other	30%	Α
690220200	Imported by factories for their own use	0	Α
690220900	Other	30%	С
690290200	Imported by factories for their own use	0	Α
690290900	Other	30%	С
690310200	Crucibles	5%	В
690310300	Other, for use by laboratories	5%	В
690310400	For industrial use	0	А
690310900	Other	30%	С
690320200	Crucibles	5%	Α
690320300	Other, for use by laboratories	5%	А
690320400	For industrial use	0	А
690320900	Other	30%	Α
690390200	Crucibles	5%	Α
690390300	Other, for use by laboratories	0	Α
690390400	For industrial use	0	Α
690390900	Other	30%	Α
690410000	- Building bricks	30%	С
690490000	- Other	30%	С
690510000	- Roofing tiles	30%	С
690590000	- Other	30%	С
690600000	Ceramic pipes, conduits, guttering and pipe fittings.	30%	С
690710000	- 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	23%	С
690790000	- Other	23%	С
690810000	- 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	23%	С
690890000	- Other	23%	А
690911000	Of porcelain or china	10%	В
690912000	Articles having a hardness equivalent to 9 or more on the Mohs scale	10%	В
690919000	Other	0	Α
690990000	- Other	0	Α
691010000	- Of porcelain or china	30%	Α
691090000	- Other	25%	С
691110000	- Tableware and kitchenware	30%	С
691190000 691200000	- Other Ceramic tableware, kitchenware, other household articles and toilet	30% 30%	С
	articles, other than of porcelain or china.		
691310000	- Of porcelain or china	30%	C
691390000	- Other	30%	C
691410000	- Of porcelain or china	30%	A
691490000	- Other	30%	С
700100000	Cullet and other waste and scrap of glass; glass in the mass.	5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
700210000	- Balls	5%	В
700220000	- Rods	5%	В
700231000	Of fused quartz or other fused silica	5%	В
700232000	Of other glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0°C to 300°C	5%	В
700239000	Other	5%	В
700312000	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	20%	С
700319100	Of optical glass	30%	С
700319900	Other	20%	С
700320000	- Wired sheets	30%	С
700330000	- Profiles	30%	С
700420000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	А
700490000	- Other glass	0	Α
700510000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	А
700521000	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	А
700529000	Other	0	Α
700530000	- Wired glass	0	Α
700600100	imported by factories as production inputs	0	А
700600900	other	30%	С
700711000	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	23%	С
700719100	Imported by factories as industrial inputs	0	Α
700719900	Other	30%	С
700721000	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	23%	С
700729100	Imported by factories as industrial inputs	0	Α
700729900	Other	30%	С
700800100	Imported by factories as industrial inputs	0	Α
700800900	Other	30%	С
700910000	- Rear-view mirrors for vehicles	30%	С
700991100	In sheets, not further worked	0	Α
700991900	Other	30%	С
700992000	Framed	30%	А
701010000	- Ampoules	30%	С
701020000	- Stoppers, lids and other closures	0	Α
701090100	Pressure jars	23%	Α
701090300	Other,imported by factories as industrial inputs	0	Α
701090900	Other	10%	А
701110000	- For electric lighting	0	Α
701120000	- For cathode-ray tubes	0	A
701190000	- Other	0	A
701310000	- Of glass-ceramics	23%	C
701322000	Of lead crystal	23%	C
701328100	Imported as industrial inputs	0	A
701328900	Other	23%	C
701333000	Of lead crystal	23%	C
701337000	Other	23%	C

Tariff Item	Description of Goods	Base Rate	Staging Category
701341000	Of lead crystal	23%	С
701342000	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C.	23%	С
701349000	Other	23%	С
701391000	Of lead crystal	23%	Α
701399000	Other	23%	С
701400000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	30%	А
701510000	- Glasses for corrective spectacles	0	Α
701590000	- Other	30%	С
701610000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	30%	С
701690000	- Other	30%	С
701710100	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	А
701710900	Other	30%	С
701720100	Imported as industrial inputs	0	Α
701720900	Other	30%	С
701790100	Imported as industrial inputs	0	Α
701790900	Other	30%	С
701810100	Imported by factories as industrial inputs	0	Α
701810900	Other	30%	Α
701820100	Imported by factories as industrial inputs	0	Α
701820900	Other	30%	С
701890100	Imported by factories as industrial inputs	0	Α
701890900	Other	30%	С
701911000	Chopped strands, of a length of not more than 50 mm	0	Α
701912000	Rovings	0	Α
701919000	Other	0	Α
701931000	Mats	0	Α
701932000	Thin sheets (voiles)	0	Α
701939000	Other	0	А
701940000	- Woven fabrics of rovings	0	Α
701951000	Of a width not exceeding 30 cm	0	Α
701952000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex	0	А
701959000	Other	0	А
701990000	- Other	0	Α
702000000	Other articles of glass.	30%	A
710110000	- Natural pearls	5%	В
710121000	Unworked	5%	В
710122000	Worked	10%	В
710210000	- Unsorted	5%	В
710221000	Unworked or simply sawn, cleaved or bruted	5%	В
710229000	Other	10%	В
710231000	Unworked or simply sawn, cleaved or bruted	5%	В
710239000	Other	10%	A
710310000	- Unworked or simply sawn or roughly shaped	5%	В
710310000	Rubies, sapphires and emeralds	10%	В
710391000	Other	10%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
710410000	- Piezo-electric quartz	5%	В
710420000	- Other, unworked or simply sawn or roughly shaped	5%	В
710490000	- Other	10%	В
710510000	- Of diamonds	5%	В
710590000	- Other	5%	В
710610000	- Powder	20%	С
710691000	Unwrought	5%	Α
710692000	Semi-manufactured	20%	С
710700000	Base metals clad with silver, not further worked than semi- manufactured.	30%	С
710811000	Powder	20%	С
710812000	Other unwrought forms	0	А
710813000	Other semi-manufactured forms	20%	А
710820000	- Monetary	20%	С
710900000	Base metals or silver, clad with gold, not further worked than semi- manufactured.	30%	С
711011100	Unwrought	5%	В
711011200	Powder	20%	C
711019000	Other	20%	C
711021100	Unwrought	5%	В
711021200	Powder	20%	С
711029000	Other	20%	C
711031100	Unwrought	5%	В
711031200	Powder	20%	С
711039000	Other	20%	С
711041100	Unwrought	5%	В
711041200	Powder	20%	С
711049000	Other	20%	С
711100100	Base metals, clad with platinum or with other metal of the platinum group	30%	С
711100900	Other	20%	С
711230000	- Ash containing precious metal or precious metal compounds	10%	В
711291000	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	10%	В
711292000	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	10%	В
711299000	Other	10%	В
711311000	Of silver, whether or not plated or clad with other precious metal	30%	С
711319100	Of gold	10%	Α
711319900	Other	23%	А
711320000	- Of base metal clad with precious metal	30%	C
711411000	Of silver, whether or not plated or clad with other precious metal	30%	С
711419000	Of other precious metal, whether or not plated or clad with precious metal	23%	С
711420000	- Of base metal clad with precious metal	30%	С
711510000	- Catalysts in the form of wire cloth or grill, of platinum	30%	A
711590000	- Other	30%	A
711610000	- Of natural or cultured pearls	30%	C
711620000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	30%	С
711711000	Cuff-links and studs	30%	С
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Tariff Item	Description of Goods	Base Rate	Staging Category
711719000	Other	30%	А
711790000	- Other	30%	Α
711810000	- Coin (other than gold coin), not being legal tender	10%	Α
711890000	- Other	10%	В
720110000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	0	А
720120000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0	А
720150000	- Alloy pig iron; spiegeleisen	0	Α
720211000	Containing by weight more than 2% of carbon	0	Α
720219000	Other	0	Α
720221000	Containing by weight more than 55% of silicon	0	Α
720229000	Other	0	Α
720230000	- Ferro-silico-manganese	0	Α
720241000	Containing by weight more than 4% of carbon	0	Α
720249000	Other	0	Α
720250000	- Ferro-silico-chromium	0	Α
720260000	- Ferro-nickel	0	Α
720270000	- Ferro-molybdenum	0	А
720280000	- Ferro-tungsten and ferro-silico-tungsten	0	Α
720291000	Ferro-titanium and ferro-silico-titanium	0	Α
720292000	Ferro-vanadium	0	Α
720293000	Ferro-niobium	0	Α
720299000	Other	0	Α
720310000	- Ferrous products obtained by direct reduction of iron ore	0	Α
720390000	- Other	0	Α
720410000	- Waste and scrap of cast iron	0	Α
720421000	Of stainless steel	0	Α
720429000	Other	0	Α
720430000	- Waste and scrap of tinned iron or steel	0	Α
720441000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	А
720449000	Other	0	Α
720450100	Imported by factories as industrial inputs	0	Α
720450900	Other	23%	С
720510000	- Granules	0	Α
720521000	Of alloy steel	0	Α
720529000	Other	0	Α
720610000	- Ingots	0	Α
720690000	- Other	0	Α
720711000	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	0	А
720712000	Other, of rectangular (other than square) cross-section	0	Α
720719000	Other	0	Α
720720000	- Containing by weight 0.25% or more of carbon	0	Α
720810000	- In coils, not further worked than hot-rolled, with patterns in relief	0	А
720825000	Of a thickness of 4.75 mm or more	0	Α
720826000	Of a thickness of 3 mm or more but less than 4.75 mm	0	А
720827000	Of a thickness of less than 3 mm	0	А
720836000	Of a thickness exceeding 10 mm	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
720837000	Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	А
720838000	Of a thickness of 3 mm or more but less than 4.75 mm	0	А
720839000	Of a thickness of less than 3 mm	0	Α
720840000	- Not in coils, not further worked than hot-rolled, with patterns in relief	0	А
720851000	Of a thickness exceeding 10 mm	0	Α
720852000	Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	А
720853000	Other, of a thickness of 3 mm or more but less than 4.75 mm	0	Α
720854000	Other, of a thickness of less than 3 mm	0	Α
720890000	- Other	0	Α
720915000	Of a thickness of 3 mm or more	0	А
720916000	Of a thickness exceeding 1 mm but less than 3 mm	0	Α
720917000	Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	Α
720918000	Of a thickness of less than 0.5 mm	0	A
720925000	Of a thickness of 3 mm or more	0	A
720926000	Of a thickness exceeding 1 mm but less than 3 mm	0	A
720927000	Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
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720928000	Of a thickness of less than 0.5 mm	0	A
720990000	- Other	0	Α
721011000	Of a thickness of 0.5 mm or more	0	А
721012000	Of a thickness of less than 0.5 mm	0	Α
721020000	- Plated or coated with lead, including terne-plate	0	Α
721030000	- Electrolytically plated or coated with zinc	0	Α
721041000	Corrugated	0	Α
721049000	Other	0	Α
721050000	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	А
721061000	Plated or coated with aluminium-zinc alloys	0	А
721069000	Other	0	A
721070000	- Painted, varnished or coated with plastics	0	A
721090000	- Other	0	A
721113000	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	0	
	without patterns in relief		A
721114000	Other, of a thickness of 4.75 mm or more	0	Α
721119000	Other	0	Α
721123000	Containing by weight less than 0.25% of carbon	0	Α
721129000	Other	0	Α
721190000	- Other	0	А
721210000	- Plated or coated with tin	5%	В
721220000	- Electrolytically plated or coated with zinc	5%	Α
721230000	- Otherwise plated or coated with zinc	0	А
721240000	- Painted, varnished or coated with plastics	0	А
721250000	- Otherwise plated or coated	5%	В
721260000	- Clad	0	A
721310500	Rods and bars for concrete reinforcement.	25%	C
721310600	Imported as industrial inputs	0	A
721310900	Other	30%	C
721310900	Imported as industrial inputs	0	A
721320000	Other	30%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
721391600	Imported as industrial inputs	0	Α
721391900	Other	30%	С
721399600	Imported as industrial inputs	0	Α
721399900	Other	30%	С
721410100	Of a 5.5 mm diameter or less ,imported by factories as production inputs.	10%	В
721410400	Of a diameter more than 5.5 mm ,imported by factories as production inputs,other than those used in producing concrete reinforcement.	20%	С
721410500	Rods and bars for concrete reinforcement.	25%	С
721410900	Other	30%	С
721420100	Of a 5.5 mm diameter or less ,imported by factories as production inputs.	10%	В
721420400	Of a diameter more than 5.5 mm ,imported by factories as production inputs,other than those used in producing concrete reinforcement.	20%	С
721420500	Rods and bars for concrete reinforcement.	25%	С
721420900	Other	30%	С
721430100	Of a 5.5 mm diameter or less ,imported by factories as production inputs.	5%	В
721430400	Of a diameter more than 5.5 mm ,imported by factories as production inputs,other than those used in producing concrete reinforcement.	20%	С
721430500	Rods and bars for concrete reinforcement.	25%	С
721430900	Other	30%	C
721491100	Of a 5.5 mm diameter or less ,imported by factories as production inputs.	5%	В
721491400	Of a diameter more than 5.5 mm ,imported by factories as production inputs,other than those used in producing concrete reinforcement.	20%	С
721491500	Rods and bars for concrete reinforcement.	25%	С
721491900	Other	30%	С
721499100	Of a 5.5 mm diameter or less ,imported by factories as production inputs.	10%	А
721499400	Of a diameter more than 5.5 mm ,imported by factories as production inputs,other than those used in producing concrete reinforcement.	20%	А
721499500	Rods and bars for concrete reinforcement.	25%	А
721499900	Other	30%	A
721510100	Of a 5.5 mm diameter or less ,imported by factories as production inputs.	5%	В
721510400	Of a diameter more than 5.5 mm ,imported by factories as production inputs,other than those used in producing concrete reinforcement.	20%	С
721510500	Rods and bars for concrete reinforcement.	25%	С
721510900	Other	30%	С
721550100	Of a 5.5 mm diameter or less ,imported by factories as production inputs.	10%	В
721550400	Of a diameter more than 5.5 mm ,imported by factories as production inputs,other than those used in producing concrete reinforcement.	20%	С
721550500	Rods and bars for concrete reinforcement.	25%	С
721550900	Other	30%	С
721590500	Rods and bars for concrete reinforcement.	25%	С
721590600	Imported as industrial inputs	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
721590900	Other	30%	С
721610000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	0	А
721621000	L sections	0	Α
721622000	T sections	0	Α
721631000	U sections	0	Α
721632000	I sections	0	Α
721633000	H sections	0	Α
721640000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	0	А
721650000	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	А
721661000	Obtained from flat-rolled products	0	Α
721669000	Other	0	Α
721691000	Cold-formed or cold-finished from flat-rolled products	0	Α
721699000	Other	0	Α
721710200	Imported by factories as industrial inputs	0	А
721710900	Other	23%	С
721720300	Imported by presses for book binding.	0	Α
721720400	Other, imported by factories as industrial inputs	10%	В
721720900	Other	23%	С
721730300	Imported by presses for book binding.	0	Α
721730400	Other, imported by factories as industrial inputs	10%	В
721730900	Other	23%	С
721790200	Imported by factories as industrial inputs	0	A
721790900	Other	23%	C
721810000	- Ingots and other primary forms	0	A
721891000	Of rectangular (other than square) cross-section	0	A
721899000	Other	0	A
721911000 721912000	Of a thickness exceeding 10 mm Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	A
721913000	Of a thickness of 3 mm or more but less than 4.75 mm	0	Α
721914000	Of a thickness of less than 3 mm	0	A
721921000	Of a thickness exceeding 10 mm	3%	В
721922000	Of a thickness of 4.75 mm or more but not exceeding 10 mm	3%	В
721923000	Of a thickness of 3 mm or more but less than 4.75 mm	3%	В
721924000	Of a thickness of less than 3 mm	0	A
721931000	Of a thickness of 4.75 mm or more	3%	В
721932000	Of a thickness of 3 mm or more but less than 4.75 mm	3%	В
721933000	Of a thickness exceeding 1 mm but less than 3 mm	0	A
721934000	Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	A
721935000	Of a thickness of less than 0.5 mm	0	Α
721990000	- Other	0	А
722011000	Of a thickness of 4.75 mm or more	0	Α
722012000	Of a thickness of less than 4.75 mm	0	А
722020000	- Not further worked than cold-rolled (cold-reduced)	0	А
722090000	- Other	0	Α
722100000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	3%	А
722211000	Of circular cross-section	3%	В
722219000	Other	3%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
722220000	- Bars and rods, not further worked than cold-formed or cold-finished	3%	В
722230000	- Other bars and rods	3%	В
722240100	Imported by factories as industrial inputs	0	Α
722240900	Other	23%	С
722300100	imported by factories as production inputs	0	Α
722300900	Other	23%	Α
722410000	- Ingots and other primary forms	0	Α
722490000	- Other	0	Α
722511000	Grain-oriented	0	Α
722519000	Other	0	Α
722530000	- Other, not further worked than hot-rolled, in coils	0	А
722540000	- Other, not further worked than hot-rolled, not in coils	0	А
722550000	- Other, not further worked than cold-rolled (cold-reduced)	0	А
722591000	Electrolytically plated or coated with zinc	0	Α
722592000	Otherwise plated or coated with zinc	0	Α
722599000	Other	0	А
722611000	Grain-oriented	0	Α
722619000	Other	0	Α
722620000	- Of high speed steel	0	A
722691000	Not further worked than hot-rolled	0	A
722692000	Not further worked than cold-rolled (cold-reduced)	0	A
722699000	Other	0	A
722710100	Imported by factories as industrial inputs	0	A
722710100	Other	23%	C
722720100	Imported by factories as industrial inputs	0	A
722720900	Other	23%	C
722790100	Imported by factories as industrial inputs	0	A
722790900	Other	23%	C
722810000	- Bars and rods, of high speed steel	3%	В
722820000	- Bars and rods, of silico-manganese steel	3%	В
722830000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	А
722840000	- Other bars and rods, not further worked than forged	3%	В
722850000	- Other bars and rods, not further worked than cold-formed or cold-finished	3%	В
722860000	- Other bars and rods	3%	Α
722870000	- Angles, shapes and sections	3%	В
722880000	- Hollow drill bars and rods	3%	В
722920100	Imported by factories as industrial inputs	0	Α
722920900	Other	23%	С
722990100	Imported by factories as industrial inputs	0	Α
722990900	Other	23%	С
730110000	- Sheet piling	30%	С
730120000	- Angles, shapes and sections	30%	С
730210000	- Rails	5%	В
730230000	- Switch blades, crossing frogs, point rods and other crossing pieces	5%	В
730240000	- Fish-plates and sole plates	5%	Α
730290100	Sleepers (cross-ties)	5%	В
730290900	Other	10%	В
730300000	Tubes, pipes and hollow profiles, of cast iron.	30%	Α
730411100	Tubes and pipes of a circular cross-section	10%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
730411900	Other	30%	С
730419100	Tubes and pipes of a circular cross-section	10%	С
730419900	Other	30%	С
730422000	Drill pipe	20%	С
730423000	Other	20%	В
730424100	Tubes and pipes of a circular cross-section	10%	С
730424900	Other	30%	С
730429100	Tubes and pipes of a circular cross-section	10%	С
730429900	Other	30%	С
730431100	High pressure pipes, whether or not strengthened, of a kind used to generate electricity	30%	С
730431200	Other tubes and pipes	5%	В
730431900	Other	30%	С
730439100	High pressure pipes, whether or not strengthened, of a kind used to generate electricity	30%	С
730439200	Other tubes and pipes	5%	В
730439900	Other	30%	С
730441100	High pressure pipes, whether or not strengthened, of a kind used to generate electricity	30%	С
730441200	Other tubes and pipes	5%	В
730441900	Other	30%	С
730449100	High pressure pipes, whether or not strengthened, of a kind used to generate electricity	30%	С
730449200	Other tubes and pipes	5%	В
730449900	Other	30%	С
730451100	High pressure pipes, whether or not strengthened, of a kind used to generate electricity	30%	С
730451200	Other tubes and pipes	5%	В
730451900	Other	30%	С
730459100	High pressure pipes, whether or not strengthened, of a kind used to generate electricity	30%	С
730459200	Other tubes and pipes	5%	В
730459900	Other	30%	С
730490000	- Other	30%	С
730511000	Longitudinally submerged arc welded	5%	В
730512000	Other, longitudinally welded	5%	В
730519000	Other	5%	В
730520000	- Casing of a kind used in drilling for oil or gas	5%	В
730531100	High pressure pipes, whether or not strengthened, of a kind used to generate electricity	30%	С
730531900	Other	10%	В
730539100	High pressure pipes, whether or not strengthened, of a kind used to generate electricity	30%	С
730539900	Other:	5%	В
730590100	High pressure pipes, whether or not strengthened, of a kind used to generatr electricity	25%	С
730590900	Other	5%	В
730611100	Of a circular diameter exceeding 6 inches	10%	В
730611900	Other	30%	C
730619100	Of a circular diameter exceeding 6 inches	10%	В
730619900	Other	30%	C
730621100	Of a circular diameter exceeding 6 inches	10%	C
730621900	Other	30%	C
730629100	Of a circular diameter exceeding 6 inches	10%	C

Tariff Item	Description of Goods	Base Rate	Staging Category
730629900	Other	30%	С
730630200	Of a circular diameter exceeding 6 inches	10%	Α
730630900	Other	30%	Α
730640200	Of a circular diameter exceeding 6 inches	10%	В
730640900	Other	30%	С
730650200	Of a circular diameter exceeding 6 inches	10%	В
730650900	Other	30%	С
730661000	Of square or rectangular cross-section	30%	С
730669000	Of a circuler diameter exceeding 6 inches	30%	В
730690000	Other	30%	С
730711000	Of non-malleable cast iron	30%	Α
730719000	Other	30%	Α
730721000	Flanges	30%	С
730722000	Threaded elbows, bends and sleeves	30%	С
730723000	Butt welding fittings	30%	С
730729000	Other	30%	С
730791000	Flanges	30%	Α
730792000	Threaded elbows, bends and sleeves	30%	С
730793000	Butt welding fittings	30%	С
730799100	T- shaped Fittings ,imported as industial inputs by manufacturar of radiators .	0	А
730799900	Other	30%	Α
730810000	- Bridges and bridge-sections	23%	С
730820000	- Towers and lattice masts	23%	Α
730830100	Lift doors	0	Α
730830900	Other	30%	А
730840000	- Equipment for scaffolding, shuttering, propping or pit-propping	0	А
730890100	Frameworks for greenhouses	3%	Α
730890200	Frameworks for concrete roofs	3%	Α
730890900	Other	23%	Α
730900000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	30%	А
731010000	- Of a capacity of 50 litres or more	30%	А
731021200	Cans designed for packing meat preparations or beverages	0	А
731021300	Printed semi-finished cans specially designed for packing infants foodstuff	0	А
731021400	Other,imported by factories as industrial inputs	10%	Α
731021900	Other	30%	Α
731029400	Other,imported by factories as industrial inputs	0	Α
731029900	Other	30%	C
731100000	Containers for compressed or liquefied gas, of iron or steel.	0	Α
731210100	Imported by factories as industrial inputs	0	Α
731210900	Other	23%	Α
731290000	- Other	23%	C
731300000	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.	30%	С
731412000	Endless bands for machinery, of stainless steel	30%	С
731414200	Imported by factories as industrial inputs	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
731414900	Other	30%	С
731419100	Other endless bands for machinery	0	Α
731419200	Imported by factories as industrial inputs	0	Α
731419900	Other	30%	С
731420000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	30%	С
731431000	Plated or coated with zinc	0	А
731439100	Imported as industrial inputs	0	А
731439900	Other	30%	С
731441000	Plated or coated with zinc	30%	С
731442000	Coated with plastics	30%	С
731449000	Other	30%	С
731450000	- Expanded metal	30%	С
731511000	Roller chain	30%	С
731512000	Other chain	30%	С
731519000	Parts	30%	С
731520000	- Skid chain	30%	С
731581000	Stud-link	30%	С
731582000	Other, welded link	30%	С
731589000	Other	30%	С
731590000	- Other parts	30%	С
731600000	Anchors, grapnels and parts thereof, of iron or steel.	30%	С
731700000	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.	23%	С
731811000	Coach screws	23%	С
731812000	Other wood screws	15%	С
731813000	Screw hooks and screw rings	15%	Α
731814000	Self-tapping screws	15%	С
731815000	Other screws and bolts, whether or not with their nuts or washers	15%	А
731816000	Nuts	15%	С
731819000	Other	23%	А
731821000	Spring washers and other lock washers	30%	Α
731822000	Other washers	30%	Α
731823000	Rivets	15%	С
731824000	Cotters and cotter-pins	15%	С
731829000	Other	23%	С
731920000	- Safety pins	30%	С
731930000	- Other pins	30%	С
731990000	- Other	30%	С
732010100	Imported by factories as industrial inputs	0	А
732010900	Other	23%	С
732020100	Imported by factories as industrial inputs	0	А
732020900	Other	30%	С
732090100	Imported by factories as industrial inputs	0	Α
732090900	Other	23%	С
732111000	For gas fuel or for both gas and other fuels	30%	Α
732112000	For liquid fuel	30%	С
732119000	Other, including appliances for solid fuel".	30%	C
732181000	For gas fuel or for both gas and other fuels	23%	A
732182000	For liquid fuel	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
732189000	For solid fuel	30%	С
732190400	imported as industrial inputs	0	Α
732190900	Other	30%	Α
732211100	Semi finished radiators parts,imported as industrial inputs.	15%	С
732211900	Other	25%	С
732219100	Overhead and front covers for radiators, imported by factories as industrial inputs	0	А
732219200	Parts of central heating radiators , unfinished	0	Α
732219900	Other	30%	С
732290000	- Other	30%	Α
732310000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	30%	С
732391000	Of cast iron, not enamelled	23%	Α
732392000	Of cast iron, enamelled	30%	С
732393100	Semi finished table articles.	0	Α
732393900	Other	23%	Α
732394000	Of iron (other than cast iron) or steel, enamelled	30%	С
732399100	Semi finished table articles.	15%	Α
732399900	Other	23%	Α
732410000	- Sinks and wash basins, of stainless steel	30%	С
732421000	Of cast iron, whether or not enamelled	30%	С
732429000	Other	30%	С
732490000	- Other, including parts	30%	С
732510000	- Of non-malleable cast iron	30%	С
732591000	Grinding balls and similar articles for mills	0	А
732599000	Other	30%	А
732611000	Grinding balls and similar articles for mills	23%	С
732619100	Shoe protectors	0	Α
732619500	Other,imported by factories as industrial inputs	0	Α
732619900	Other	30%	А
732620100	Imported as industrial inputs	10%	В
732620900	Other	30%	С
732690100	Shoe protectors	0	Α
732690500	other , imported by factories as production inputs	0	Α
732690900	Other	23%	Α
740100000	Copper mattes; cement copper (precipitated copper).	0	Α
740200000	Unrefined copper; copper anodes for electrolytic refining.	0	А
740311000	Cathodes and sections of cathodes	0	Α
740312000	Wire-bars	0	Α
740313000	Billets	0	Α
740319000	Other	0	Α
740321000	Copper-zinc base alloys (brass)	0	А
740322000	Copper-tin base alloys (bronze)	0	А
740329000	Other copper alloys (other than master alloys of heading 74.05)	0	А
740400000	Copper waste and scrap.	0	А
740500000	Master alloys of copper.	0	Α
740610000	- Powders of non-lamellar structure	0	А
740620000	- Powders of lamellar structure; flakes	0	А
740710000	- Of refined copper	0	Α
740721000	Of copper-zinc base alloys (brass)	0	A
740729000	Other	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
740811000	Of which the maximum cross-sectional dimension exceeds 6 mm	0	А
740819000	Other	0	Α
740821000	Of copper-zinc base alloys (brass)	0	Α
740822000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	Α
740829000	Other	0	Α
740911000	In coils	0	Α
740919100	Imported by factories as industrial inputs	0	Α
740919900	Other	20%	С
740921000	In coils	0	Α
740929100	Imported by factories as industrial inputs	0	Α
740929900	Other	20%	С
740931000	In coils	0	Α
740939100	Imported by factories as industrial inputs	0	Α
740939900	Other	20%	С
740940000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	А
740990000	- Of other copper alloys	0	Α
741011000	Of refined copper	0	Α
741012000	Of copper alloys	0	Α
741021000	Of refined copper	0	Α
741022000	Of copper alloys	0	Α
741110100	Imported by factories as industrial inputs	0	Α
741110900	Other	23%	С
741121100	Imported by factories as industrial inputs	0	Α
741121900	Other	30%	С
741122100	Imported by factories as industrial inputs	0	Α
741122900	Other	30%	С
741129100	Imported by factories as industrial inputs	0	Α
741129900	Other	23%	С
741210100	Semi fenished , imported by factories as industial input	0	Α
741210900	Other	15%	С
741220100	Semi fenished , imported by factories as industial input	0	Α
741220900	Other	15%	Α
741300000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	30%	С
741510000	- Nails and tacks, drawing pins, staples and similar articles	30%	С
741521000	Washers (including spring washers)	30%	С
741529000	Other	30%	С
741533000	Screws; bolts and nuts	30%	С
741539000	Other	30%	С
741811000	Pot scourers and scouring or polishing pads, gloves and the like	23%	С
741819000	Other	23%	А
741820000	- Sanitary ware and parts thereof	30%	С
741910000	- Chain and parts thereof	30%	С
741991300	Semi-manufactured cells for manufacturing radiators	0	Α
741991900	Other	25%	С
741999300	Semi-manufactured cells for manufacturing radiators	0	Α
741999500	Pieces designed as parts of media sound recording	0	Α
741999600	Metal weaves, sprng from cooper, non-electrician appliances for cooking and heatingkinds prepared for home woring	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
741999700	Separated parts and pileces of the heating and cooking appliances.	0	А
741999900	Other	23%	С
750110000	- Nickel mattes	0	Α
750120000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	Α
750210000	- Nickel, not alloyed	0	Α
750220000	- Nickel alloys	0	Α
750300000	Nickel waste and scrap.	0	Α
750400000	Nickel powders and flakes.	0	Α
750511000	Of nickel, not alloyed	0	А
750512000	Of nickel alloys	0	Α
750521000	Of nickel, not alloyed	0	A
750522000	Of nickel alloys	0	Α
750610000	- Of nickel, not alloyed	0	Α
750620000	- Of nickel alloys	0	A
750711000	Of nickel, not alloyed	30%	C
750712000	Of nickel alloys	30%	C
750720000	- Tube or pipe fittings	30%	C
750810000	- Cloth, grill and netting, of nickel wire	30%	C
750890000	- Other	30%	С
760110000	- Aluminum, not alloyed	0	Α
760120000	- Aluminum alloys	0	А
760200000	Aluminum waste and scrap.	0	Α
760310000	- Powders of non-lamellar structure	0	Α
760320000	- Powders of lamellar structure; flakes	0	Α
760410000	- Of aluminum, not alloyed	30%	C
760421000	Hollow profiles	30%	C
760429000	Other	30%	С
760511100	Imported by factories as industrial inputs	0	Α
760511900	Other	30%	С
760519100	Imported by factories as industrial inputs	0	Α
760519900	Other	30%	С
760521100	Imported by factories as industrial inputs	0	Α
760521900	Other	30%	С
760529100	Imported by factories as industrial inputs	0	Α
760529900	Other	30%	С
760611700	Imported by factories as industrial inputs	0	Α
760611900	Other	20%	Α
760612600	Imported by factories as industrial inputs	0	Α
760612900	Other	20%	Α
760691700	Imported by factories as industrial inputs	0	А
760691900	Other	20%	С
760692700	Imported by factories as industrial inputs	0	Α
760692900	Other	20%	С
760711200	Imported by factories as industrial inputs	0	А
760711900	Other	30%	Α
760719100	Imported for industrial end-use for the manufacturer of cans	0	А
760719300	Other , imported for industrial end-use	0	Α
760719900	Other	23%	А
760720000	- Backed	0	Α
760810200	Imported by factories as industrial inputs	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
760810900	Other	30%	С
760820200	Imported by factories as industrial inputs	0	Α
760820900	Other	30%	С
760900000	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves).	15%	С
761010000	- Doors, windows and their frames and thresholds for doors	23%	Α
761090000	- Other	30%	Α
761100000	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	30%	С
761210000	- Collapsible tubular containers	30%	С
761290200	Containers used for the conveyance of milk	0	Α
761290700	Other,imported by factories as industrial inputs	0	А
761290900	Other	30%	А
761300000	Aluminum containers for compressed or liquefied gas.	0	А
761410000	- With steel core	30%	С
761490000	- Other	30%	С
761511000	Pot scourers and scouring or polishing pads, gloves and the like	30%	С
761519300	Parts imported by factories as industrial inputs	0	А
761519900	Other	30%	Α
761520000	- Sanitary ware and parts thereof	30%	С
761610000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	10%	В
761691000	Cloth, grill, netting and fencing, of aluminium wire	30%	С
761699700	Other , Imported by factories as industrial inputs	0	Α
761699900	Other	30%	А
780110000	- Refined lead	0	Α
780191000	Containing by weight antimony as the principal other element	0	А
780199000	Other	0	Α
780200000	Lead waste and scrap.	5%	В
780411000	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0	А
780419000	Other	0	А
780420000	- Powders and flakes	0	Α
780600100	Collapsible tubular containers for packing pastes	0	Α
780600200	Lead bars, rods, profiles and wire.	0	Α
780600900	Other	30%	С
790111000	Containing by weight 99.99% or more of zinc	0	Α
790112000	Containing by weight less than 99.99% of zinc	0	Α
790120000	- Zinc alloys	0	Α
790200000	Zinc waste and scrap.	0	А
790310000	- Zinc dust	0	Α
790390000	- Other	5%	В
790400000	Zinc bars, rods, profiles and wire.	0	Α
790500000	Zinc plates, sheets, strip and foil.	0	А
790700200	Collapsible tubular containers for packing pastes	0	А
790700900	Other	30%	С
800110000	- Tin, not alloyed	0	Α
800120000	- Tin alloys	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
800200000	Tin waste and scrap.	0	Α
800300000	Tin bars, rods, profiles and wire.	0	Α
800700100	Containers and stoppers thereof used for packing of industrial products	0	А
800700200	Collapsible tubular containers for packing pastes	0	Α
800700300	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.	0	А
800700400	Imported by factories as industrial inputs	0	Α
800700900	Other	30%	Α
810110000	- Powders	0	Α
810194000	Unwrought tungsten, including bars and rods obtained simply by sintering	0	А
810196000	Wire	5%	В
810197000	Waste and scrap	5%	В
810199100	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	А
810199900	Other	30%	С
810210000	- Powders	0	Α
810294000	Unwrought molybdenum, including bars and rods obtained simply by sintering	0	А
810295000	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	А
810296000	Wire	5%	В
810297000	Waste and scrap	5%	В
810299000	Other	5%	В
810320000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0	А
810330000	- Waste and scrap	5%	В
810390000	- Other	0	А
810411000	Containing at least 99.8% by weight of magnesium	0	Α
810419000	Other	0	А
810420000	- Waste and scrap	5%	В
810430000	- Raspings, turnings and granules, graded according to size; powders	5%	В
810490000	- Other	5%	В
810520000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	А
810530000	- Waste and scrap	5%	В
810590000	- Other	0	А
810600100	Unwrought	5%	В
810600900	Other	10%	В
810720100	Unwrought cadmium	5%	В
810720900	Other	10%	В
810730000	- Waste and scrap	10%	В
810790000	- Other	10%	В
810820000	- Unwrought titanium; powders	5%	В
810830000	- Waste and scrap	10%	В
810890000	- Other	10%	В
810920100	Unwrought zirconium	5%	В
810920900	Other	10%	В
810930000	- Waste and scrap	10%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
810990000	- Other	10%	В
811010000	- Unwrought antimony; powders	5%	В
811020000	- Waste and scrap	10%	В
811090000	- Other	10%	В
811100100	Unwrought manganese	5%	В
811100900	Other	10%	В
811212000	Unwrought; powders	5%	В
811213000	Waste and scrap	5%	В
811219000	Other	5%	В
811221000	Unwrought; powders	5%	В
811222000	Waste and scrap	5%	В
811229000	Other	5%	В
811251000	Unwrought; powders	5%	В
811252000	Waste and scrap	10%	В
811259000	Other	10%	В
811292100	Unwrought	5%	В
811292900	Other	10%	В
811299000	Other	10%	В
811300100	Unwrought	5%	В
811300900	Other	10%	В
820110000	- Spades and shovels	30%	C
820120000	- Forks	0	A
820130000	- Mattocks, picks, hoes and rakes	30%	C
820140000	- Axes, bill hooks and similar hewing tools	30%	C
820150100	Poultry shears	10%	В
820150900	Other	0	A
820160000	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	А
820190100	Scythes, sickles, hay knives and sheep shears.	0	А
820190900	Other	10%	В
820210000	- Hand saws	10%	В
820220000	- Band saw blades	10%	В
820231000	With working part of steel	10%	В
820239000	Other, including parts	10%	В
820240000	- Chain saw blades	10%	В
820291000	Straight saw blades, for working metal	10%	В
820299000	Other	10%	В
820310000	- Files, rasps and similar tools	10%	В
820320000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	10%	В
820330000	- Metal cutting shears and similar tools	10%	В
820340000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10%	В
820411000	Non-adjustable	10%	В
820412000	Adjustable	10%	В
820420000	- Interchangeable spanner sockets, with or without handles	10%	В
820510000	- Drilling, threading or tapping tools	10%	В
820520000	- Hammers and sledge hammers	10%	В
820530000	- Planes, chisels, gouges and similar cutting tools for working wood	10%	В
820540000	- Screwdrivers	10%	В
820551000	Household tools	30%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
820559000	Other	10%	А
820560000	- Blow lamps	10%	В
820570000	- Vices, clamps and the like	10%	В
820580000	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	10%	В
820590100	Household tools	30%	С
820590900	Other	10%	В
820600000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	23%	С
820713000	With working part of cermets	10%	В
820719000	Other, including parts	10%	В
820720100	Dies for shaping aluminium, imported by factories	0	Α
820720900	Other	10%	В
820730100	Dies for shaping aluminium, imported by factories	0	Α
820730900	Other	10%	Α
820740100	Dies for shaping aluminium, imported by factories	0	А
820740900	Other	10%	В
820750000	- Tools for drilling, other than for rock drilling	10%	В
820760000	- Tools for boring or broaching	10%	В
820770000	- Tools for milling	10%	В
820780000	- Tools for turning	10%	В
820790000	- Other interchangeable tools	10%	A
820810000	- For metal working	0	A
820820000	- For wood working	0	A
820830000	- For kitchen appliances or for machines used by the food industry	0	A
820840000	- For agricultural, horticultural or forestry machines	0	А
820890000	- Other	0	A
820900000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	30%	С
821000000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	30%	С
821110000	- Sets of assorted articles	30%	С
821191000	Table knives having fixed blades	30%	С
821192100	Pruning knives	10%	В
821192900	Other	30%	С
821193100	Pruning knives	10%	В
821193900	Other	30%	С
821194000	Blades	30%	С
821195000	Handles of base metal	30%	С
821210000	- Razors	30%	С
821220100	Semi manufactured razor blade blanks in strips imported by factories as industrial inputs	20%	С
821220900	Other	23%	Α
821290000	- Other parts	20%	С
821300000	Scissors, tailors' shears and similar shears, and blades therefor.	30%	С
821410000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	30%	C
821420000	- Manicure or pedicure sets and instruments (including nail files)	30%	С
821490000	- Other	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
821510000	- Sets of assorted articles containing at least one article plated with precious metal	30%	C
821520000	- Other sets of assorted articles	30%	С
821591000	Plated with precious metal	30%	C
821599000	Other	30%	C
830110000	- Padlocks	30%	С
830120000	- Locks of a kind used for motor vehicles	30%	С
830130000	- Locks of a kind used for furniture	0	А
830140100	For suit cases, hand bags and the like	0	А
830140200	Other , Imported by factories as industrial inputs	0	А
830140900	Other	30%	С
830150100	For suit cases, hand bags and the like	0	А
830150200	Imported by factories as industrial inputs	0	А
830150900	Other	30%	С
830160100	Imported by factories as industrial inputs	0	Α
830160900	Other	30%	С
830170000	- Keys presented separately	30%	Α
830210000	- Hinges	0	Α
830220100	Imported as industrial inputs	0	Α
830220900	Other	15%	Α
830230000	- Other mountings, fittings and similar articles suitable for motor vehicles	30%	А
830241000	Suitable for buildings	30%	Α
830242000	Other, suitable for furniture	0	Α
830249000	Other	0	Α
830250000	- Hat-racks, hat-pegs, brackets and similar fixtures	30%	С
830260000	- Automatic door closers	30%	С
830300000	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.	30%	С
830400000	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.	30%	O
830510100	Imported by factories as industrial inputs	0	Α
830510900	Other	30%	С
830520000	- Staples in strips	0	Α
830590200	Parts imported by factories as production inputs	0	Α
830590900	Other	30%	С
830610000	- Bells, gongs and the like	30%	С
830621000	Plated with precious metal	30%	С
830629000	Other	30%	С
830630000	- Photograph, picture or similar frames; mirrors	30%	С
830710100	Flexible tubing imported by clutch manufacturers as industrial inputs	0	A
830710900	Other	30%	С
830790000	- Of other base metal	30%	C
830810000	- Hooks, eyes and eyelets	0	A
830820000	- Tubular or bifurcated rivets	10%	В
830890100	Clasps, frames with clasps, buckles, buckle-clasps, and the like, of base metal, of a kind used for clothing, footware, travel goods, handbags and other articles made of leather and fabrics.	0	А
830890900	Other	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
830910000	- Crown corks	10%	В
830990400	Imported by factories as industrial inputs	0	Α
830990900	Other	30%	Α
831000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	30%	А
831110100	Imported by factories as industrial inputs	0	Α
831110900	Other	30%	С
831120000	- Cored wire of base metal, for electric arc-welding	23%	С
831130000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10%	А
831190000	- Other	10%	В
840110000	- Nuclear reactors	0	Α
840120000	- Machinery and apparatus for isotopic separation, and parts thereof	0	Α
840130000	- Fuel elements (cartridges), non-irradiated	0	Α
840140000	- Parts of nuclear reactors	0	Α
840211000	Watertube boilers with a steam production exceeding 45 tonnes per hour	0	А
840212000	Watertube boilers with a steam production not exceeding 45 tonnes per hour	0	А
840219000	Other vapour generating boilers, including hybrid boilers	0	Α
840220000	- Super-heated water boilers	0	Α
840290000	- Parts	0	Α
840310000	- Boilers	30%	А
840390200	Boilers suction.	15%	А
840390300	Others, Imported as industrial inputs	0	А
840390900	Other	15%	Α
840410100	For use with boilers of heading 84.02	0	Α
840410900	Other	30%	С
840420000	- Condensers for steam or other vapour power units	0	Α
840490100	For use with boilers of heading 84.02	0	Α
840490900	Other	30%	Α
840510000	- 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	0	А
840590000	- Parts	0	Α
840610000	- Turbines for marine propulsion	0	А
840681000	Of an output exceeding 40 MW	0	А
840682000	Of an output not exceeding 40 MW	0	Α
840690000	- Parts	0	А
840710000	- Aircraft engines	10%	Α
840721000	Outboard motors	30%	С
840729000	Other	30%	Α
840731100	New	30%	С
840731200	Used	30%	С
840732100	New	30%	С
840732200	Used	30%	C
840733300	New,imported by factories as industrial inputs	0	A
840733400	Other,new	30%	С
840733500	Used	30%	C
840734300	New,imported by factories as industrial inputs	0	A
840734400	Other,new	23%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
840734500	Used	23%	А
840790100	Stationary engines	0	Α
840790900	other	30%	С
840810000	- Marine propulsion engines	10%	Α
840820300	New,imported by factories as industrial inputs	0	А
840820400	Other,new	30%	Α
840820500	Used	30%	Α
840890100	Stationary engines	0	Α
840890900	other	30%	Α
840910000	- For aircraft engines	23%	Α
840991100	New	23%	Α
840991200	Used	23%	А
840999100	New	23%	А
840999200	Used	23%	Α
841011000	Of a power not exceeding 1,000 kW	0	Α
841012000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	А
841013000	Of a power exceeding 10,000 kW	0	Α
841090000	- Parts, including regulators	0	Α
841111000	Of a thrust not exceeding 25 kN	0	А
841112000	Of a thrust exceeding 25 kN	0	А
841121000	Of a power not exceeding 1,100 kW	0	Α
841122000	Of a power exceeding 1,100 kW	0	Α
841181000	Of a power not exceeding 5,000 kW	0	Α
841182000	Of a power exceeding 5,000 kW	0	Α
841191000	Of turbo-jets or turbo-propellers	5%	A
841199000	Other	5%	A
841210000	- Reaction engines other than turbo-jets	0	А
841221000	Linear acting (cylinders)	0	A
841229000	Other	0	Α
841231000	Linear acting (cylinders)	0	Α
841239000	Other	0	Α
841280000	- Other	0	А
841290000	- Parts	5%	A
841311000	Pumps for dispensing fuel or lubricants, of the type used in filling- stations or in garages	0	Α
841319000	Other	0	А
841320000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	0	Α
841330000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	30%	А
841340000	- Concrete pumps	0	Α
841350000	- Other reciprocating positive displacement pumps	0	A
841360000	- Other rotary positive displacement pumps	0	A
841370000	- Other centrifugal pumps	0	A
841381000	Pumps	0	A
841382000	Liquid elevators	0	A
841391100	Water or fuel pumps, for engines.	23%	A
841391900	Other	0	A
841392000	Of liquid elevators	0	A
841410000	- Vacuum pumps	10%	A
841420000	- Hand- or foot-operated air pumps	30%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
841430000	- Compressors of a kind used in refrigerating equipment	0	Α
841440000	- Air compressors mounted on a wheeled chassis for towing	30%	Α
841451000	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	23%	С
841459200	imported by factories as production inputs	0	Α
841459900	Other	30%	Α
841460100	For industrial or agricultural use	0	Α
841460900	Other	30%	Α
841480200	Aircompressors of a kind used in airconditioning apparatus	0	Α
841480300	Other,for industrial or agricultural use	0	Α
841480900	Other	23%	Α
841490300	Imported by factories as industrial inputs	0	Α
841490900	Other	21%	Α
841510000	- Window or wall types, self-contained or "split-system"	23%	Α
841520100	Air conditioning machines for buses, imported by factories licensed to assemble buses as industrial inputs	0	А
841520900	Other	23%	С
841581000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	23%	С
841582000	Other, incorporating a refrigerating unit	23%	Α
841583000	Not incorporating a refrigerating unit	23%	С
841590100	Outer casings, condensing units, specially desined for domistic air conditioning.	0	А
841590900	Other	23%	Α
841610100	Imported by factories as industrial inputs	0	Α
841610900	Other	30%	Α
841620100	For industrial or agricultural use	0	Α
841620900	Other	30%	Α
841630100	For industrial or agricultural use	0	Α
841630900	Other	10%	Α
841690100	Parts of diesel burners.	0	Α
841690800	Parts of other apparatus of industrial or agricultural use	0	Α
841690900	Other	30%	Α
841710000	- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	0	А
841720000	- Bakery ovens, including biscuit ovens	10%	Α
841780100	Furnaces and ovens for laboratories, cement and pottery industries	0	А
841780900	Other	10%	А
841790100	Parts of furnaces and ovens of subheading 8417.10 , 8417.801	0	А
841790900	Other	30%	Α
841810100	For industrial or medical use	0	А
841810900	Other	23%	А
841821000	Compression-type	23%	С
841829000	Other	30%	Α
841830100	For industrial or medical use	0	Α
841830900	Other	30%	С
841840100	For industrial or medical use	0	А
841840900	Other	30%	А
841850100	For industrial or medical use	0	Α
841850900	Other	30%	Α
841861100	Refrigerating units for air conditioning machines.	30%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
841861200	Other,for industrial or medical use	0	Α
841861900	Other	30%	Α
841869100	Refrigerating units for air conditioning machines.	23%	Α
841869200	Other,for industrial or medical use	0	Α
841869900	Other	20%	Α
841891000	Furniture designed to receive refrigerating or freezing equipment	30%	О
841899100	Condensers and evaporators	0	Α
841899300	Gaskets for fitting to door of refrigerator and freezer imported by factories as industrial inputs	0	А
841899400	Refrigerators cabinets or their parts	15%	Α
841899500	other, refrigerators' parts imported as production inputs by factories that produce cabinets	0	А
841899600	other , parts of refrigerators imported as production inputs by other factories that do not produce cabinets	0	А
841899900	other	30%	Α
841911100	For domestic use.	30%	С
841911200	For agricultural, industrial, medical and laboratory use	0	Α
841911900	Other	10%	В
841919100	For industrial, medical and laboratory use	0	Α
841919900	Other	23%	С
841920000	- Medical, surgical or laboratory sterilizers	0	Α
841931000	For agricultural products	0	Α
841932000	For wood, paper pulp, paper or paperboard	0	Α
841939100	For industrial, medical and laboratory use	0	Α
841939900	Other	30%	Α
841940000	- Distilling or rectifying plant	0	Α
841950000	- Heat exchange units	0	Α
841960000	- Machinery for liquefying air or other gases	0	Α
841981000	For making hot drinks or for cooking or heating food	21%	Α
841989100	Chemical vapor deposition apparatus for semiconductor production.	0	А
841989200	Other for industrial, agricultural, medical or laboratory use	0	Α
841989900	Other	20%	Α
841990200	Parts of chemical vapor deposition apparatus for semiconductor production.	0	А
841990300	Other for industrial, agricultural, medical or laboratory use	0	Α
841990400	Imported by factories as industrial inputs	0	Α
841990900	Other	23%	А
842010000	- Calendering or other rolling machines	0	А
842091000	Cylinders	0	А
842099000	Other	0	Α
842111100	For industrial or medical use	0	А
842111900	Other	30%	Α
842112000	Clothes-dryers	30%	С
842119100	Spin dryers for semiconductor wafer processing	0	Α
842119200	Other for industrial, agricultural, laboratory or environmental health use	0	А
842119900	Other	30%	А
842121100	For industrial, agricultural, medical, laboratorory or environmental health use	0	А
842121900	Other	23%	А
842122100	For industrial use	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
842122900	Other	10%	А
842123000	Oil or petrol-filters for internal combustion engines	30%	Α
842129100	For industrial, agricultural, medical, laboratorory or environmental health use	0	А
842129900	Other	30%	Α
842131000	Intake air filters for internal combustion engines	30%	Α
842139100	For industrial, agricultural, medical, laboratorory or environmental health use	0	А
842139900	Other	23%	Α
842191100	Parts of spin dryers for semiconductor wafer processing	0	Α
842191200	Other parts of industrial, medical, laboratory, or environmental health apparatus	0	А
842191900	Other	30%	Α
842199100	Parts of industrial, medical, laboratory, or environmental health apparatus	0	А
842199200	Parts imported by factories as industrial inputs	0	Α
842199900	Other	23%	Α
842211000	Of the household type	30%	С
842219000	Other	0	Α
842220000	- Machinery for cleaning or drying bottles or other containers	0	Α
842230000	- 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	0	А
842240000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0	А
842290100	Parts of the apparatus of heading 8422.11	30%	Α
842290900	Other	5%	Α
842310000	- Personal weighing machines, including baby scales; household scales	30%	А
842320000	- Scales for continuous weighing of goods on conveyors	10%	Α
842330000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	10%	А
842381000	Having a maximum weighing capacity not exceeding 30 kg	30%	Α
842382100	Steelyards	30%	А
842382900	Other	10%	А
842389100	Steelyards	30%	А
842389900	Other	10%	Α
842390000	- Weighing machine weights of all kinds; parts of weighing machinery	21%	А
842410000	- Fire extinguishers, whether or not charged	0	А
842420100	For industrial, agricultural or medical use	0	А
842420200	Imported by factories as industrial inputs	0	Α
842420900	Other	30%	Α
842430100	For industrial, agricultural or medical use	0	А
842430900	Other	10%	Α
842481100	Drip irrigation systems	30%	С
842481900	Other	0	A
842489100	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process .	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
842489200	Spraying appliances for etching, stripping or cleaning	0	Α
0.40.400000	semiconductor wafers .		1
842489300	Other fr industrial or medical use (1)	0	A
842489900	Other	30%	A
842490100	Parts of fire extinguishing equipment	0	Α
842490200	Parts of spraying appliances for etching, stripping or cleaning semiconductor wafers .	0	Α
842490300	Other parts of industrial, agricultural or medical apparatus	0	Α
842490900	Other	30%	Α
842511100	For industrial use	0	Α
842511900	Other	30%	Α
842519100	For industrial use	0	Α
842519900	Other	30%	Α
842531000	Powered by electric motor	0	Α
842539000	Other	10%	Α
842541000	Built-in jacking systems of a type used in garages	10%	Α
842542100	Portable	30%	Α
842542200	Other for industrial use	0	Α
842542300	Other imported by factories as industrial inputs	0	А
842542900	Other	30%	Α
842549000	Other	10%	А
842611100	For industrial use	0	Α
842611900	Other	30%	Α
842612100	Works trucks fitted with a crane	10%	A
842612200	Other for industrial use	0	A
842612900	Other	10%	A
842619100	Jib cranes	10%	A
842619200	Other for industrial use	0	A
842619900	Other	10%	A
842620100	For industrial use	0	A
842620900	Other	30%	A
842630100	For industrial use	0	A
842630900	Other	30%	A
842641100	Works trucks fitted with a crane	10%	A
842641200	Other for industrial use	0	A
842641900	Other	10%	A
		0	
842649100	For industrial use	10%	A
842649900			A
842691000	Designed for mounting on road vehicles	10%	A
842699100	For industrial use	0	A
842699900	Other	10%	A
842710000	- Self-propelled trucks powered by an electric motor	10%	A
842720000	- Other self-propelled trucks	10%	A
842790000	- Other trucks	10%	A
842810100	Lifts	30%	A
842810200	Skip hoists, for industrial use	0	A
842810900	Other	10%	A
842820000	- Pneumatic elevators and conveyors	10%	Α
842831000	Specially designed for underground use	10%	Α
842832100	For industrial use	0	Α
842832900	Other	10%	Α
842833100	For industrial use	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
842833900	Other	10%	А
842839100	For industrial use	0	Α
842839900	Other	10%	А
842840000	- Escalators and moving walkways	0	Α
842860000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	10%	А
842890100	For industrial use	0	Α
842890200	Lifting or transporting appliances unable persons	0	Α
842890900	Other	10%	Α
842911000	Track laying	0	Α
842919000	Other	0	А
842920000	- Graders and levellers	0	Α
842930000	- Scrapers	0	А
842940000	- Tamping machines and road rollers	0	Α
842951000	Front-end shovel loaders	0	A
842952000	Machinery with a 360° revolving superstructure	0	A
842959000	Other	0	A
843010100	Pile-extractors	10%	A
843010900	Other	0	A
843020000	- Snow-ploughs and snow-blowers	0	A
843031000	Self-propelled	0	A
843039000	Other	0	A
	Self-propelled	0	A
843041000 843049000	Other	0	A
843050000	- Other machinery, self-propelled	0	A
		_	A
843061000	Tamping or compacting machinery Other	0	-
843069000			A
843110000	- Of machinery of heading 84.25	30%	A
843120000	- Of machinery of heading 84.27	30%	A
843131000	Of lifts, skip hoists or escalators Other	0	A
843139000		23%	A
843141000	Buckets, shovels, grabs and grips	20%	A
843142000	Bulldozer or angledozer blades	20%	A
843143000	Parts of boring or sinking machinery of subheading 8430.41 or 8430.49	20%	Α
843149100	Parts for apparatus of headings 84.29 and 84.30	20%	Α
843149900	Other	23%	Α
843210000	- Ploughs	0	Α
843221000	Disc harrows	0	A
843229000	Other	0	Α
843230000	- Seeders, planters and transplanters	0	А
843240000	- Manure spreaders and fertilizer distributors	0	А
843280000	- Other machinery	0	Α
843290000	- Parts	0	Α
843311000	Powered, with the cutting device rotating in a horizontal plane	0	Α
843319000	Other	0	А
843320000	- Other mowers, including cutter bars for tractor mounting	0	Α
843330000	- Other haymaking machinery	0	Α
843340000	- Straw or fodder balers, including pick-up balers	0	Α
843351000	Combine harvester-threshers	0	Α
843352000	Other threshing machinery	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
843353000	Root or tuber harvesting machines	0	Α
843359000	Other	0	Α
843360000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0	А
843390000	- Parts	0	Α
843410000	- Milking machines	0	Α
843420000	- Dairy machinery	0	Α
843490000	- Parts	0	Α
843510000	- Machinery	0	Α
843590000	- Parts	0	Α
843610000	- Machinery for preparing animal feeding stuffs	0	Α
843621000	Poultry incubators and brooders	0	Α
843629000	Other	0	Α
843680000	- Other machinery	0	Α
843691000	Of poultry-keeping machinery or poultry incubators and brooders	0	А
843699000	Other	0	Α
843710000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0	А
843780000	- Other machinery	0	Α
843790000	- Parts	0	Α
843810000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	А
843820000	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	А
843830000	- Machinery for sugar manufacture	0	Α
843840000	- Brewery machinery	0	Α
843850000	- Machinery for the preparation of meat or poultry	0	Α
843860000	- Machinery for the preparation of fruits, nuts or vegetables	0	Α
843880000	- Other machinery	0	Α
843890000	- Parts	0	Α
843910000	- Machinery for making pulp of fibrous cellulosic material	0	Α
843920000	- Machinery for making paper or paperboard	0	Α
843930000	- Machinery for finishing paper or paperboard	0	Α
843991000	Of machinery for making pulp of fibrous cellulosic material	0	Α
843999000	Other	0	Α
844010000	- Machinery	0	Α
844090000	- Parts	0	Α
844110100	Of a kind used in photography or cinematography	30%	Α
844110900	Other	0	Α
844120000	- Machines for making bags, sacks or envelopes	0	Α
844130000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0	А
844140000	- Machines for moulding articles in paper pulp, paper or paperboard	0	А
844180000	- Other machinery	0	Α
844190000	- Parts	0	Α
844230000	- Other machinery, apparatus and equipment	0	Α
844240000	- Parts of the foregoing machinery, apparatus or equipment	0	Α
844250000	- 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)	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
844311000	Reel fed	0	А
844312000	Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	0	Α
844313000	Other offset printing machinery	0	А
844314000	Letterpress printing machinery, reel fed, excluding flexographic printing	0	А
844315000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	А
844316000	Flexographic printing machinery	0	А
844317000	Gravure printing machinery	0	Α
844319000	Other	0	Α
844331000	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to	0	А
844332100	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	23%	А
844332200	Of the contact type or thermo-coping apparatus.	23%	Α
844332900	Other	0	Α
844339100	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	23%	А
844339200	Of the contact type or thermo-coping apparatus.	23%	Α
844339900	Other	0	А
844391000	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	А
844399000	Other	0	Α
844400000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	0	А
844511000	Carding machines	0	А
844512000	Combing machines	0	Α
844513000	Drawing or roving machines	0	А
844519000	Other	0	Α
844520000	- Textile spinning machines	0	А
844530000	- Textile doubling or twisting machines	0	Α
844540000	- Textile winding (including weft-winding) or reeling machines	0	Α
844590000	- Other	0	А
844610000	- For weaving fabrics of a width not exceeding 30 cm	0	Α
844621000	Power looms	0	А
844629000	Other	0	Α
844630000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	А
844711000	With cylinder diameter not exceeding 165 mm	0	Α
844712000	With cylinder diameter exceeding 165 mm	0	Α
844720000	- Flat knitting machines; stitch-bonding machines	0	Α
844790000	- Other	0	Α
844811000	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0	Α
844819000	Other	0	Α
844820000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	А
844831000	Card clothing	0	Α
844832000	Of machines for preparing textile fibres, other than card clothing	0	А
844833000	Spindles, spindle flyers, spinning rings and ring travellers	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
844839000	Other	0	А
844842000	Reeds for looms, healds and heald-frames	0	Α
844849000	Other	0	Α
844851000	Sinkers, needles and other articles used in forming stitches	0	Α
844859000	Other	0	Α
	Machinery for the manufacture or finishing of felt or nonwovens in the		
844900000	piece or in shapes, including machinery for making felt hats; blocks for making hats.	0	А
845011000	Fully-automatic machines	30%	С
845012000	Other machines, with built-in centrifugal dryer	30%	С
845019000	Other	30%	С
845020000	- Machines, each of a dry linen capacity exceeding 10 kg	30%	Α
845090100	Imported by factories as industrial inputs(other than bodies or parts thereof)	0	А
845090900	Other	30%	С
845110000	- Dry-cleaning machines	30%	Α
845121000	Each of a dry linen capacity not exceeding 10 kg	30%	А
845129100	For industrial use	0	Α
845129900	Other	30%	Α
845130100	For industrial use	0	Α
845130900	Other	30%	Α
845140100	For industrial use	0	Α
845140900	Other	30%	Α
845150100	For industrial use	0	Α
845150900	Other	10%	Α
845180100	For industrial use	0	Α
845180900	Other	30%	Α
845190100	For industrial use	0	Α
845190900	Other	30%	Α
845210000	- Sewing machines of the household type	10%	В
845221000	Automatic units	0	Α
845229000	Other	0	Α
845230000	- Sewing machine needles	0	A
845240000	- Furniture, bases and covers for sewing machines and parts thereof	30%	С
845290000	- Other parts of sewing machines	0	Α
845310000	- Machinery for preparing, tanning or working hides, skins or leather	0	А
845320000	- Machinery for making or repairing footwear	0	А
845380000	- Other machinery	0	Α
845390000	- Parts	0	Α
845410000	- Converters	0	A
845420000	- Ingot moulds and ladles	0	Α
845430000	- Casting machines	0	A
845490000	- Parts	0	A
845510000	- Tube mills	0	A
845521000	Hot or combination hot and cold	0	A
845522000	Cold	0	A
845530000	- Rolls for rolling mills	0	A
845590000	- Other parts	0	A
845610000	- Operated by laser or other light or photon beam processes	0	A
845620000	- Operated by ultrasonic processes	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
845630000	- Operated by electro-discharge processes	0	Α
845690000	- Other:	0	Α
845710000	- Machining centres	0	А
845720000	- Unit construction machines (single station)	0	Α
845730000	- Multi-station transfer machines	0	Α
845811000	Numerically controlled	0	Α
845819000	Other	0	Α
845891000	Numerically controlled	0	А
845899000	Other	0	А
845910000	- Way-type unit head machines	0	А
845921000	Numerically controlled	0	А
845929000	Other	0	Α
845931000	Numerically controlled	0	A
845939000	Other	0	A
845940000	- Other boring machines	0	A
845951000	Numerically controlled	0	A
845959000	Other	0	A
845961000	Numerically controlled	0	A
845969000	Other	0	A
845970000	- Other threading or tapping machines	0	A
	Numerically controlled	0	A
846011000			
846019000	Other	0	A
846021000	Numerically controlled	0	A
846029000	Other	0	A
846031000	Numerically controlled	0	A
846039000	Other	0	A
846040000	- Honing or lapping machines	0	Α
846090000	- Other	0	Α
846120000	- Shaping or slotting machines	0	А
846130000	- Broaching machines	0	Α
846140000	- Gear cutting, gear grinding or gear finishing machines	0	Α
846150000	- Sawing or cutting-off machines	0	Α
846190000	- Other	0	Α
846210000	- Forging or die-stamping machines (including presses) and hammers	0	Α
846221000	Numerically controlled	0	А
846229000	Other	0	Α
846231000	Numerically controlled	0	Α
846239000	Other	0	Α
846241000	Numerically controlled	0	А
846249000	Other	0	Α
846291100	For industrial use	0	А
846291900	Other	10%	А
846299100	For industrial use	0	А
846299900	Other	10%	Α
846310000	- Draw-benches for bars, tubes, profiles, wire or the like	0	Α
846320000	- Thread rolling machines	0	A
846330000	- Machines for working wire	0	A
846390000	- Other	0	A
846410000	- Sawing machines	0	A
846420000	- Grinding or polishing machines	0	A
U7U42UUUU	- Other	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
846510000	- Machines which can carry out different types of machining operations without tool change between such operations	0	А
846591000	Sawing machines	0	А
846592000	Planing, milling or moulding (by cutting) machines	0	А
846593000	Grinding, sanding or polishing machines	0	Α
846594000	Bending or assembling machines	0	Α
846595000	Drilling or morticing machines	0	Α
846596000	Splitting, slicing or paring machines	0	Α
846599000	Other	0	Α
846610000	- Tool holders and self-opening dieheads	0	Α
846620000	- Work holders	0	Α
846630000	- Dividing heads and other special attachments for machine-tools	0	А
846691000	For machines of heading 84.64	0	А
846692000	For machines of heading 84.65	0	А
846693000	For machines of headings 84.56 to 84.61	0	А
846694000	For machines of heading 84.62 or 84.63	0	А
846711000	Rotary type (including combined rotary-percussion)	0	А
846719000	Other	0	Α
846721000	Drills of all kinds	0	Α
846722000	Saws	0	A
846729000	Other	0	A
846781000	Chain saws	0	A
846789000	Other	0	A
846791000	Of chain saws	0	A
846792000	Of pneumatic tools	0	A
846799000	Other	0	A
846810000	- Hand-held blow pipes	0	A
846820000	- Other gas-operated machinery and apparatus	0	A
846880100	For industrial use	0	A
846880900	Other	10%	A
846890000	- Parts	0	A
846900100	- Automatic typewriters and word-processing machines:	0	A
846900100	Word-processing machines	10%	В
040900900	word-processing machines	10%	Ь В
847010000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0	А
847021000	Incorporating a printing device	0	А
847029000	Other	0	А
847030000	- Other calculating machines	0	А
847050000	- Cash registers	0	А
847090000	- Other	0	А
847100000	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.	0	А
847130000	- 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	0	А
847141000	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
847149000	Other, presented in the form of systems	0	Α
847150000	- 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	0	А
847160000	- Input or output units, whether or not containing storage units in the same housing	0	А
847170000	- Storage units	0	Α
847180000	- Other units of automatic data processing machines	0	Α
847190000	- Other	0	Α
847210000	- Duplicating machines	10%	Α
847230000	- 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	10%	А
847290100	Automatic teller machines.	0	А
847290900	Other	10%	А
847310000	- Parts and accessories of the machines of heading 84.69	23%	А
847321000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	Α
847329000	Other	0	Α
847330000	- Parts and accessories of the machines of heading 84.71	0	А
847340000	- Parts and accessories of the machines of heading 84.72	30%	Α
847350000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	А
847410100	Machines for screening gravel	30%	А
847410900	Other	0	А
847420000	- Crushing or grinding machines	0	Α
847431100	Of a kind that is stationed at construction sites and are automatically loaded (central)	0	А
847431900	Other	30%	Α
847432000	Machines for mixing mineral substances with bitumen	0	Α
847439000	Other	0	Α
847480000	- Other machinery	0	Α
847490100	For machines of subheadings 8474.101 and 8474.319	0	Α
847490900	Other	10%	Α
847510000	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	0	А
847521000	Machines for making optical fibres and preforms	0	А
847529000	Other	0	А
847590000	- Parts	0	Α
847621000	Incorporating heating or refrigerating devices	30%	Α
847629000	Other	30%	А
847681000	Incorporating heating or refrigerating devices	30%	А
847689000	Other	30%	А
847690000	- Parts	30%	А
847710000	- Injection-moulding machines	0	А
847720000	- Extruders	0	А
847730000	- Blow moulding machines	0	А
847740000	- Vacuum moulding machines and other thermoforming machines	0	А
847751000	For moulding or retreading pneumatic tires or for moulding or otherwise forming inner tubes	0	А
847759000	Other	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
847780000	- Other machinery	0	А
847790100	Parts of encapsuling equipment	0	Α
847790200	Industrial	0	Α
847790900	Other	20%	Α
847810100	For industrial or agricultural use	0	Α
847810900	Other	10%	Α
847890100	For industrial or agricultural use	0	Α
847890900	Other	30%	Α
847910100	Machines for road construction	0	Α
847910900	Other	10%	Α
847920000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	А
847930000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0	А
847940000	- Rope or cable-making machines	0	Α
847950000	- Industrial robots, not elsewhere specified or included	0	А
847960000	- Evaporative air coolers	30%	Α
847981000	For treating metal, including electric wire coil-winders	0	Α
847982100	For industrial or agricultural use	0	Α
847982900	Other	30%	Α
847989100	Apparatus for growing or pulling monocrystal semiconductor boules	0	А
847989200	Apparatus for physical deposition by sputtering on semiconductor wafers and flat panel displays	0	А
847989300	Apparatus for wet etching, developing, stipping or cleaning semiconductor wafers and flat panel displays	0	А
847989400	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	А
847989500	Encapsulation equipement for assdembly of semiconductors	0	А
847989600	Epitaxial deposition machines for semicondutor wafers	0	Α
847989700	Machines for bending, folding and straightening semicondutor leads	0	А
847989800	Physical deposition apparatus for semiconductor production	0	А
847989910	Spinners for coating photographic emulsions on semiconductor wafers	0	А
847989920	Other for industrial or agricultural use	0	А
847989990	Other	23%	Α
847990100	Of apparatus for physical deposition by sputtering on semiconductor wafers	0	А
847990200	For die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	А
847990300	For spinners for coating photographic emulsions on semiconductor wafers	0	А
847990400	For apparatus for growing or pulling monocrystal semiconductor boules	0	А
847990500	For apparatus for wet etching, developing, stipping or cleaning semiconductor wafers and flat panel displays	0	А
847990600	Of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
847990700	Of encapsulation equipement for assdembly of semiconductors	0	Α
847990800	Of epitaxial deposition machines for semicondutor wafers	0	Α
847990910	Of machines for bending, folding and straightening semicondutor leads	0	А
847990920	Of physical deposition apparatus for semiconductor production	0	Α
847990930	Other for industrial or agricultural use	0	А
847990990	Other	23%	Α
848010000	- Moulding boxes for metal foundry	0	Α
848020000	- Mould bases	0	Α
848030000	- Moulding patterns	0	Α
848041000	Injection or compression types	0	Α
848049000	Other	0	Α
848050000	- Moulds for glass	0	Α
848060000	- Moulds for mineral materials	0	Α
848071000	Injection or compression types	0	А
848079000	Other	0	А
848110100	Imported by factories as industrial inputs	0	А
848110900	Other	23%	Α
848120000	- Valves for oleohydraulic or pneumatic transmissions	0	A
848130100	Imported by factories as industrial inputs	0	A
848130900	Other	30%	A
848140100	Imported by factories as industrial inputs	0	A
848140900	Other	10%	A
848180400	Imported by factories as industrial inputs	0	A
848180500	Self shut-off valves used for water taps to reduce water consumption	0	A
848180600	Disposable valvs, for medical use	0	Α
848180900	Other	23%	A
848190100	Imported by factories as industrial inputs	0	A
848190200	Parts for cocks and taps, designed to reduce water consumption .	0	A
848190900	Other	23%	Α
848210100	Imported as industrial inputs	0	A
848210900	Other	21%	A
848220000	Tapered roller bearings, including cone and tapered roller assemblies	0	A
848230000	- Spherical roller bearings	0	Α
848240000	- Needle roller bearings	0	А
848250000	- Other cylindrical roller bearings	0	A
848280000	- Other, including combined ball/roller bearings	0	A
848291000	Balls, needles and rollers	0	A
848299000	Other	30%	A
848310100	Imported by lift factories for lift manufacturing	0	A
848310900	Other	15%	A
848320100	Imported by lift factories for lift manufacturing	0	A
848320900	Other	15%	A
848330100	Unported by lift factories for lift manufacturing	0	A
	Other	15%	
848330900 848340100	Other Imported by lift factories for lift manufacturing	0	A A
848340900	Other	23%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
848350200	Imported by factories as industial inputs	0	Α
848350900	Other	23%	Α
848360100	Imported by lift factories for lift manufacturing	0	А
848360900	Other	30%	Α
848390100	Imported by lift factories for lift manufacturing	0	Α
848390900	Other	23%	Α
848410000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	0	А
848420000	- Mechanical seals	23%	А
848490000	- Other	30%	А
848610000	- Machines and apparatus for the manufacture of boules or wafers	0	А
848620000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0	А
848630000	- Machines and apparatus for the manufacture of flat panel displays	0	А
848640000	Machines and apparatus specified in Note 9 (C) to this Chapter	0	А
848690000	- Parts and accessories".	0	Α
848710000	- Ships' or boats' propellers and blades therefor	30%	С
848790000	- Other	23%	Α
850110100	Weighing 10 kg or less imported by factories as industrial inputs	0	Α
850110200	Other,weighing 10 kg or less	21%	Α
850110900	Other	10%	Α
850120100	Weighing 10 kg or less imported by factories as industrial inputs	0	А
850120200	Other,weighing 10 kg or less	30%	С
850120900	Other	0	Α
850131100	Weighing 10 kg or less imported by factories as industrial inputs	0	Α
850131200	Other,weighing 10 kg or less	30%	С
850131900	Other	0	Α
850132100	Weighing 10 kg or less imported by factories as industrial inputs	0	А
850132200	Other,weighing 10 kg or less	30%	С
850132900	Other	0	A
850133000	Of an output exceeding 75 kW but not exceeding 375 kW	0	Α
850134000	Of an output exceeding 375 kW	0	А
850140100	Weighing 10 kg or less imported by factories as industrial inputs	0	А
850140200	Weighing 10 kg or less for reducing power consumption	0	Α
850140300	Other, weighing 10 kg or less	30%	C
850140900	Other	0	A
850151100	Weighing 10 kg or less imported by factories as industrial inputs	0	Α
850151200	Weighing 10 kg or less for reducing power consumption	0	Α
850151300	Other,weighing 10 kg or less	30%	С
850151900	Other	0	A
850152100	Weighing 10 kg or less imported by factories as industrial inputs	0	A
850152200	Weighing 10 kg or less for reducing power consumption	0	Α
850152300	Other,weighing 10 kg or less	30%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
850152900	Other	0	Α
850153000	Of an output exceeding 75 kW	0	А
850161000	Of an output not exceeding 75 kVA	0	А
850162000	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	А
850163000	Of an output exceeding 375 kVA but not exceeding 750 kVA	0	А
850164000	Of an output exceeding 750 kVA	0	Α
850211100	Weighing 10 kg or less	5%	Α
850211900	Other	0	Α
850212000	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	Α
850213000	Of an output exceeding 375 kVA	0	Α
850220100	Weighing 10 kg or less	5%	В
850220900	Other	0	А
850231000	Wind-powered	0	А
850239100	Weighing 10 kg or less	3%	А
850239900	Other	0	А
850240100	Weighing 10 kg or less	5%	В
850240900	Other	0	A
850300000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	0	A
850410100	With coil	23%	Α
850410900	Other	10%	Α
850421100	Weighing 10 kg or less	3%	Α
850421900	Other	0	Α
850422000	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	0	А
850423000	Having a power handling capacity exceeding 10,000 kVA	0	Α
850431000	Having a power handling capacity not exceeding 1 kVA	0	Α
850432000	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	А
850433000	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	А
850434000	Having a power handling capacity exceeding 500 kVA	0	А
850440200	Static converters for automatic data processing machines and unit thereof,and telecommunication apparatus	0	Α
850440300	Other,weighing 10 kg or less	23%	Α
850440900	Other	0	Α
850450200	Static converters for automatic data processing machines and unit thereof,and telecommunication apparatus	0	А
850450300	Other,weighing 10 kg or less	30%	Α
850450900	Other	0	А
850490100	External body of transformer	0	А
850490200	Rented curcuits assemblies for products of subheadings 8504.40110, 8504.50110, and 8504.50910	0	А
850490900	other	23%	А
850511000	Of metal	0	А
850519000	Other	0	Α
850520000	- Electro-magnetic couplings, clutches and brakes	30%	Α
850590000	- Other, including parts	30%	Α
850610000	- Manganese dioxide	30%	Α
850630000	- Mercuric oxide	30%	А
850640000	- Silver oxide	30%	Α
850650000	- Lithium	30%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
850660000	- Air-zinc	30%	Α
850680000	- Other primary cells and primary batteries	30%	Α
850690100	Battery containers including battery heads	0	Α
850690900	Other	30%	А
850710000	- Lead-acid, of a kind used for starting piston engines	30%	Α
850720000	- Other lead-acid accumulators	30%	Α
850730000	- Nickel-cadmium	30%	А
850740000	- Nickel-iron	30%	Α
850780000	- Other accumulators	30%	Α
850790000	- Parts	0	Α
850811000	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 I	30%	С
850819000	Other	30%	С
850860000	- Other Vacuum cleaners.	30%	C
850870100	Imported by factories as industrial inputs	15%	C
850870900	Other	30%	C
850940000	- Food grinders and mixers; fruit or vegetable juice extractors	30%	C
850980000	- Other appliances	30%	С
850990000	- Parts	30%	С
851010000	- Shavers	5%	В
851020000	- Hair clippers	30%	С
851030000	- Hair-removing appliances	30%	C
851090000	- Parts	30%	С
851110000	- Sparking plugs	30%	Α
851120000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	30%	С
851130000	- Distributors; ignition coils	30%	С
851140000	- Starter motors and dual purpose starter-generators	30%	Α
851150000	- Other generators	30%	Α
851180000	- Other equipment	30%	А
851190000	- Parts	30%	A
851210000	- Lighting or visual signalling equipment of a kind used on bicycles	30%	С
851220000	- Other lighting or visual signalling equipment	30%	Α
851230000	- Sound signalling equipment	30%	C
851240000	- Windscreen wipers, defrosters and demisters	30%	C
851290000	- Parts	30%	C
851310000	- Lamps	30%	A
851390000	- Parts	30%	Α
851410000	- Resistance heated furnaces and ovens	0	Α
851420000	- Furnaces and ovens functioning by induction or dielectric loss	0	Α
851430000	- Other furnaces and ovens	0	A
851440000	Other equipment for the heat treatment of materials by induction or dielectric loss	0	A
851490100	Parts of resistance heated furnaces and ovens for manufacture of semiconductor devices on semiconductor wafers	0	А
851490200	Parts of furnaces and ovens of headings 8514.10 to 8514.30	0	А
851490900	Other	5%	А
851511000	Soldering irons and guns	0	A
851519000	Other	0	A
851521000	Fully or partly automatic	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
851529000	Other	0	Α
851531000	Fully or partly automatic	0	Α
851539000	Other	0	А
851580100	For hot spraying of metals or sintered metal carbids	10%	Α
851580200	Other imported by factories as industrial inputs	0	Α
851580900	Other	10%	Α
851590000	- Parts	0	Α
851610100	Imported by factories as industrial inputs	0	Α
851610900	Other	30%	Α
851621000	Storage heating radiators	30%	Α
851629000	Other	30%	Α
851631000	Hair dryers	30%	С
851632000	Other hair-dressing apparatus	23%	С
851633000	Hand-drying apparatus	30%	С
851640000	- Electric smoothing irons	30%	С
851650000	- Microwave ovens	30%	С
851660000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	30%	А
851671000	Coffee or tea makers	30%	С
851672000	Toasters	30%	С
851679000	Other	30%	С
851680000	- Electric heating resistors	0	Α
851690100	Imported as industrial inputs	0	Α
851690900	Others.	30%	С
851711000	Line telephone sets with cordless handsets	0	Α
851712100	Celluler phones	0	А
851712900	Other	0	Α
851718000	Other	0	Α
851761000	Base stations	0	Α
851762000	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	А
851769000	Other	0	Α
851770000	- Parts	0	Α
851810100	Microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 10 mm and a hight not exceeding 3 mm, for telecommunication use.	0	А
851810900	Other	23%	А
851821000	Single loudspeakers, mounted in their enclosures	30%	C
851822000	Multiple loudspeakers, mounted in the same enclosure	30%	A
851829100	Loudspeaker, without housing, having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 50 mm, for telecommunication use.	0	А
851829900	Other	30%	А
851830100	Line telephone handsets	0	Α
851830900	Other	21%	А
851840000	- Audio-frequency electric amplifiers	30%	А
851850000	- Electric sound amplifier sets	30%	С
851890000	- Parts	0	A
851920000	Apparatus operated by coins, banknotes, bank cards,tokens or by other means of payment	23%	С
851930000	- Turntables (record-decks)	30%	С
851950000	- Telephone answering machines	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
851981100	Pocket-size cassette-players	23%	С
851981900	Other	30%	С
851989200	MP3 Reader	0	Α
851989900	Other	30%	С
852110000	- Magnetic tape-type	30%	С
852190100	D V D machiens	0	Α
852190900	Other	30%	Α
852210000	- Pick-up cartridges	30%	С
852290000	- Other	30%	Α
85232100	- Cards incorporating a magnetic stripe	30%	Α
85232900	Other	0	Α
85234000	- Optical media	0	Α
85235100	Solid-state non-volatile storage devices	0	Α
85235200	Smart cards	0	Α
85235900	Other	0	Α
85238010	- Gramophone records	30%	С
85238090	Other	0	Α
852550100	Transmission apparatus other than apparatus for radio- broadcasting or television	0	А
852550900	Other	23%	С
852560100	Celluler phones	0	Α
852560900	Other	0	Α
852580100	- Television cameras	23%	А
852580900	Other	0	Α
852610000	- Radar apparatus	10%	Α
852691000	Radio navigational aid apparatus	10%	A
852692000	Radio remote control apparatus	10%	A
852712000	Pocket-size radio cassette-players	30%	C
852713000	Other apparatus combined with sound recording or reproducing apparatus	30%	С
852719000	Other	30%	С
852721000	Combined with sound recording or reproducing apparatus	30%	C
852729000	Other	30%	C
852791000	Combined with sound recording or reproducing apparatus	30%	A
852792000	Not combined with sound recording or reproducing	30%	С
852799100	Portable receivers for calling , altering or paging	0	Α
852799200	Imported by hearing aids factories as industrial inputs	0	Α
852799900	Other	30%	С
852841000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	А
852849100	Dual purpose monitors and displays.	15%	Α
852849900	Other	30%	C
852851000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	A
852859100	Dual purpose monitors and displays.	15%	Α
852859900	Other	30%	С
852861000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	10%	А
852869000	Other	30%	С
852871100	Satellites receivers.	0	A
852871900	Other	23%	C
852872000	Other, colour	23%	C
852873000	Other, black and white or other monochrome".	23%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
852910100	For apparatus of reception or broadcasting through satellite	23%	Α
852910200	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	0	А
852910900	Other	23%	Α
852990100	For radio-broadcast receivers and television receivers .	0	Α
852990200	Parts of transmission apparatus other than apparatus for radio- broadcasting or television, transmission apparatus incorporating reception apparatus, digital still image video cameras and portable receivers for calling, alerting or paging.	0	А
852990900	Other	23%	А
853010000	- Equipment for railways or tramways	0	А
853080000	- Other equipment	0	Α
853090000	- Parts	0	Α
853110100	For vehicles of headings 87.01 to 87.05	30%	Α
853110200	Fire alarm bell imported by factories as industrial inputs	0	Α
853110300	Smoke detectors imported by factories as industrial inpus	10%	Α
853110900	Other	30%	Α
853120000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	Α
853180000	- Other apparatus	30%	Α
853190100	Parts of apparatus of subheading 8531.20	0	Α
853190900	Other	30%	А
853210000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	А
853221000	Tantalum	0	Α
853222000	Aluminum electrolytic	0	Α
853223000	Ceramic dielectric, single layer	0	А
853224000	Ceramic dielectric, multilayer	0	Α
853225000	Dielectric of paper or plastics	0	Α
853229000	Other	0	Α
853230000	- Variable or adjustable (pre-set) capacitors	0	Α
853290000	- Parts	0	Α
853310000	- Fixed carbon resistors, composition or film types	0	Α
853321000	For a power handling capacity not exceeding 20 W	0	Α
853329000	Other	0	А
853331000	For a power handling capacity not exceeding 20 W	0	Α
853339000	Other	0	А
853340000	- Other variable resistors, including rheostats and potentiometers	0	А
853390000	- Parts	0	Α
853400000	Printed circuits.	0	Α
853510000	- Fuses	30%	A
853521000	For a voltage of less than 72.5 kV	30%	Α
853529000	Other	30%	A
853530000	- Isolating switches and make-and-break switches	30%	Α
853540000	- Lightning arresters, voltage limiters and surge suppressors	30%	Α
853590000	- Other	23%	A
853610000	- Fuses	30%	A
853620000	- Automatic circuit breakers	15%	A
853630000	- Other apparatus for protecting electric circuits	15%	A
00000000	For a voltage not exceeding 60 V	15%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
853649000	Other	15%	Α
853650100	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	А
853650200	Electronic switches ,including temperature protected electronic switches, consisting of a transistor and alogic chip (chip-on-chip technology) for avoltage not exceeding 1000 volts.	0	А
853650300	Electromechanical snap-action switches for a current not exceeding 11 amps.	0	А
853650400	Other, imported by factories as industrial inputs	0	Α
853650900	Other	21%	Α
853661000	Lamp-holders	0	Α
853669100	Plugs and sockets for co-axil cables and printed circuits.	0	А
853669900	Other	23%	Α
853670100	- Of plastics	6.5%	Α
853670200	- Of ceramics	10%	Α
853670900	Of copper	23%	Α
853690100	Connection and contact elements for wires and cables.	0	А
853690200	Wafer probers.	0	Α
853690900	Other	23%	Α
853710200	Other,imported by factories as industrial inputs	0	Α
853710900	Other	23%	Α
853720200	Imported by factories as industrial inputs	0	Α
853720900	Other	21%	Α
853810000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	30%	А
853890100	Parts of circuit breakers of metal imported by factories as industrial inputs	0	А
853890900	Other	23%	Α
853910000	- Sealed beam lamp units	30%	С
853921000	Tungsten halogen	30%	Α
853922000	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	30%	Α
853929000	Other	23%	Α
853931100	Compact fluoresent lamps,of the energy saving type.	0	Α
853931900	Other	20%	Α
853932000	Mercury or sodium vapour lamps; metal halide lamps	20%	Α
853939000	Other	20%	Α
853941000	Arc-lamps	20%	Α
853949000	Other	30%	Α
853990000	- Parts	30%	Α
854011100	Imported by factories as industrial inputs	0	Α
854011900	Other	21%	Α
854012000	Black and white or other monochrome	23%	А
854020000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	23%	Α
854040000	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	30%	А
854050000	- Data/graphic display tubes, black and white or other monochrome	23%	А
854060000	- Other cathode-ray tubes	23%	Α
854071000	Magnetrons	30%	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
854072000	Klystrons	23%	Α
854079000	Other	23%	Α
854081000	Receiver or amplifier valves and tubes	10%	А
854089000	Other	30%	Α
854091000	Of cathode-ray tubes	5%	Α
854099000	Other	5%	Α
854110000	- Diodes, other than photosensitive or light emitting diodes	0	Α
854121000	With a dissipation rate of less than 1 W	0	А
854129000	Other	0	Α
854130000	- Thyristors, diacs and triacs, other than photosensitive devices	0	А
854140000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	А
854150000	- Other semiconductor devices	0	Α
854160000	- Mounted piezo-electric crystals	0	А
854190000	- Parts	0	А
854231000	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	А
854232000	Memories	0	Α
854233000	Amplifiers	0	А
854239000	Other	0	А
854290000	- Parts	0	А
854310000	- Particle accelerators:	0	Α
854320000	- Signal generators	0	Α
854330100	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel display.	0	А
854330900	Other	0	Α
854370100	Proximity cards and tags	0	A
854370200	For apparatus of reception or broadcasting through satellite	30%	A
854370300	Electrical machines with translation or dictionary function.	0	A
854370400	Apparatus combined a function with automatic data processing machines freely programable by the user	0	A
854370500	Multimedia upgrade kits for automatic processing machines and units thereof, put up for retails sale consisting of at least speakers and/or microphones as well as a printed circuit assembly that enables the ADP machines and units thereof to process r	0	A
854370600	Decoders that operate by connection with sattelite receivers sets	0	Α
854370700	Other,imported by factories as industrial inputs	0	Α
854370800	- Electric fence energisers	23%	Α
854370900	Other	30%	А
854390100	Parts for sub heading 8543.301.	0	Α
854390200	Parts for sub heading 8543.10.	0	Α
854390300	Printed circuits for physical incorporation into an automatic data processiong machine	0	А
854390400	Other ,imported by factories as industrial inputs	5%	Α
854390900	Other	23%	Α
854411000	Of copper	0	A
854419000	Other	0	A
854420000	- Co-axial cable and other co-axial electric conductors	28%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
854430000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	30%	С
854442100	Of a kind used for telecommunication.	0	Α
854442200	Flat cable, imported as industrial inputs.	0	Α
854442900	Other	30%	Α
854449200	Of a kind used for telecommunication.	0	Α
854449300	Flat cable, imported as industrial inputs.	0	Α
85444940	Paper insulated	0	Α
854449900	Other	15%	Α
854460200	Paper insulated	0	Α
854460900	Other	28%	Α
854470000	- Optical fibre cables	0	А
854511100	Of a kind used in steel mills	0	Α
854511900	Other	30%	Α
854519300	Imported by factories as industrial inputs	0	А
854519900	Other	30%	Α
854520000	- Brushes	30%	Α
854590000	- Other	30%	Α
854610000	- Of glass	0	Α
854620000	- Of ceramics	0	A
854690000	- Other	0	A
854710000	- Insulating fittings of ceramics	0	A
854720000	- Insulating fittings of plastics	0	A
854790000	- Other	30%	A
854810000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	30%	А
854890000	- Other	23%	Α
860110000	- Powered from an external source of electricity	0	A
860120000	- Powered by electric accumulators	0	A
860210000	- Diesel-electric locomotives	0	A
860290000	- Other	0	A
860310000	- Powered from an external source of electricity	0	A
860390000	- Other	0	A
860400000	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).	0	A
860500000	Railway or tramway passenger coaches, not self-propelled; luggage vans (baggage cars), post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	0	А
860610000	- Tank wagons (tank cars) and the like	0	Α
860630000	- Self-discharging vans and wagons (cars), other than those of subheading 8606.10	0	А
860691000	Covered and closed	0	А
860692000	Open, with non-removable sides of a height exceeding 60 cm	0	А
860699000	Other	0	А
860711000	Driving bogies and bissel-bogies (truck assemblies)	10%	В
860712000	Other bogies and bissel-bogies (truck assemblies)	10%	В
860719000	Other, including parts	10%	A
860721000	Air brakes and parts thereof	10%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
860729000	Other	10%	В
860730000	- Hooks and other coupling devices, buffers, and parts thereof	10%	В
860791000	Of locomotives	10%	В
860799000	Other	10%	В
860800000	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 fo	0	A
860900000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	0	А
870110000	- Pedestrian controlled tractors	0	А
870120000	- Road tractors for semi-trailers	0	А
870130000	- Track-laying tractors	0	Α
870190000	- Other	0	A
870210000	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	15%	A
870290000	- Other	30%	A
870310000	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30%	A
870321300	Vehicles specially designed as ambulances and hearses	5%	Α
870321400	Furnished vehicles prepared for picnics (campers)	30%	A
870321500	Small vehicles, hand-driven only , specially designed for cripples or paralytics in both legs or in one leg	0	А
870321600	Vehicles specially designed for off-road use with a cylender capacity not exceeding 500 cc.	0	А
870321900	Other	5%	Α
870322300	Vehicles specially designed as ambulances and hearses	5%	Α
870322400	Furnished vehicles prepared for picnics (campers)	30%	Α
870322500	Small vehicles, hand-driven only, specially designed for cripples or paralytics in both legs or in one leg	0	А
870322900	Other	5%	Α
870323130	Vehicles specially designed as ambulances and hearses	5%	Α
870323140	Furnished vehicles prepared for picnics (campers)	30%	Α
870323150	Small vehicles, hand-driven only , specially designed for cripples or paralytics in both legs or in one leg	0	А
870323190	Other	5%	Α
870323210	Vehicles specially designed as ambulances and hearses	5%	Α
870323220	Furnished vehicles prepared for picnics (campers)	30%	Α
870323230	Small vehicles, hand-driven only, specially designed for cripples or paralytics in both legs or in one leg	0	А
870323290	Other	5%	Α
870323310	Vehicles specially designed as ambulances and hearses	5%	Α
870323320	Furnished vehicles prepared for picnics (campers)	30%	Α
870323390	Other	5%	Α
870324100	Vehicles specially designed as ambulances and hearses	5%	Α
870324200	Furnished vehicles prepared for picnics (campers)	30%	А
870324900	Other	5%	Α
870331300	Vehicles specially designed as ambulances and hearses	5%	В
870331400	Furnished vehicles prepared for picnics (campers)	30%	С
870331900	Other	5%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
870332130	Vehicles specially designed as ambulances and hearses	5%	А
870332140	Furnished vehicles prepared for picnics (campers)	30%	Α
870332190	Other	5%	А
870332210	Vehicles specially designed as ambulances and hearses	5%	А
870332220	Furnished vehicles prepared for picnics (campers)	30%	А
870332290	Other	5%	Α
870333110	Vehicles specially designed as ambulances and hearses	5%	А
870333120	Furnished vehicles prepared for picnics (campers)	30%	А
870333190	Other	5%	А
870333210	Vehicles specially designed as ambulances and hearses	5%	А
870333220	Furnished vehicles prepared for picnics (campers)	30%	А
870333290	Other	5%	Α
870390300	Vehicles specially designed as ambulances and hearses	5%	А
870390400	Furnished vehicles prepared for picnics (campers)	30%	Α
870390510	Vehicles with engines that work partailly or wholy on electricity(battaries).	0	А
870390590	Other	5%	Α
870390600	Others, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc.	5%	А
870390700	Others, of a cylinder capacity exceeding 2500 cc	5%	А
870390900	Other	5%	А
870410000	- Dumpers designed for off-highway use	0	А
870421300	Double cabin ,hand-driven only especilly designed for cripples	0	А
870421400	Double-cabin pick-up	30%	Α
870421500	Van vehicles	30%	А
870421610	Vehicles specially designed for off-road use withcylinder capacity not exceeding400 cc.	0	А
870421690	Other	30%	А
870421900	Other	10%	А
870422000	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	0	А
870423000	g.v.w. exceeding 20 tonnes	0	Α
870431300	Double cabin ,hand-driven only especilly designed for cripples	0	А
870431400	Double-cabin pick-up	30%	А
870431500	Van vehicles	30%	Α
870431610	Vehicles specially designed for off-road use with cylinder capacity not exceeding400 cc.	0	А
870431690	Other	30%	Α
870431900	Other	10%	Α
870432000	g.v.w. exceeding 5 tonnes	0	Α
870490000	- Other	0	Α
870510000	- Crane lorries (mobile cranes)	10%	Α
870520000	- Mobile drilling derricks	0	А
870530000	- Fire fighting vehicles	0	Α
870540000	- Concrete-mixer lorries (concrete-mixers)	0	А
870590100	Road sweeping and spraying vehicles, mobile radiological units, mobile clinics, snow ploughs	0	А
870590900	Other	10%	Α
870600100	Tractor chassis	10%	В
870600200	Chassis for vehicles of headings 87.02 to 87.05, imported by lisenced factories	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
870600900	Other	23%	С
870710000	- For the vehicles of heading 87.03	30%	Α
870790000	- Other	10%	В
870810000	- Bumpers and parts therof	21%	Α
870821000	Safety seat belts	0	Α
870829000	Other	21%	Α
870830000	- Brakes and servo-brakes and parts thereof:	21%	С
870840100	Imported by factories licensed to assemble and manufacture vehicles	0	А
870840900	Other	23%	А
870850100	Imported by factories licensed to assemble and manufacture motor vehicles	0	А
870850900	Other	25%	Α
870870000	- Road wheels and parts and accessories thereof	23%	Α
870880000	- Suspension shock-absorbers	23%	Α
870891000	Radiators	23%	Α
870892000	Silencers (mufflers) and exhaust pipes	23%	С
870893000	Clutches and parts thereof	23%	Α
870894100	Imported as units by factories licensed to assemble and manufacture vehicles	0	А
870894900	Other	25%	С
870895000	Safety airbags with inflater system; parts thereof	23%	С
870899100	Roughly moulded metallic parts (blanks) which needs further rolling and polishing(1)	0	А
870899200	Tractor tracks	23%	Α
870899400	Coupling devices and accessories thereof imported by manufacturers of trailers and semi-trailers	0	А
870899900	Other	23%	Α
870911000	Electrical	10%	В
870919000	Other	10%	В
870990000	- Parts	0	Α
871000000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	10%	В
871110100	Hand-driven only for cripples	0	Α
871110200	Motor-scooters.	0	Α
871110900	Other	30%	С
871120100	Hand-driven only, for cripples	0	Α
871120200	Motor-scooters.	0	Α
871120900	Other	30%	С
871130100	Hand-driven only, for cripples	10%	В
871130900	Other	30%	С
871140100	Hand-driven only, for cripples	10%	В
871140900	Other	30%	С
871150100	Hand-driven only, for cripples	10%	Α
871150900	Other	30%	Α
871190100	Hand-driven only, for cripples	0	Α
871190200	Motor-scooters,powered battaries.	0	А
871190900	Other	30%	С
871200000	Bicycles and other cycles (including delivery tricycles), not motorized.	23%	С
871310000	- Not mechanically propelled	0	Α
871390000	- Other	0	А
871411000	Saddles	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
871419000	Other	30%	С
871420000	- Of carriages for disabled persons	0	Α
871491000	Frames and forks, and parts thereof	23%	С
871492000	Wheel rims and spokes	30%	С
871493000	Hubs, other than coaster braking hubs and hub brakes, and free- wheel sprocket-wheels	23%	С
871494000	Brakes, including coaster braking hubs, and hub brakes, and parts thereof	30%	С
871495000	Saddles	30%	С
871496000	Pedals and crank-gear, and parts thereof	23%	С
871499000	Other	23%	С
871500200	Parts imported by factories as production inputs	0	Α
871500900	Other	30%	С
871610000	- Trailers and semi-trailers of the caravan type, for housing or camping	30%	С
871620100	Semi-trailers for agricultural tractors	0	Α
871620900	Other	30%	С
871631000	Tanker trailers and tanker semi-trailers	30%	С
871639100	Semi-trailers designed for semi-trailer tractors	0	Α
871639900	Other	10%	Α
871640100	Semi-trailers designed for semi-trailer tractors	0	Α
871640900	Other	10%	A
871680000	- Other vehicles	30%	A
871690100	Axles	0	A
87 1090 100	Empty axles, imported by factories as industrial inputs for	0	
871690200	manufacturing the trailers and semi-trailers.	0	А
871690300	Tires ,other than those of heading(8302) imported by factories as industrial inputs	0	Α
871690400	Brakes and servo-brakes and parts thereof	0	Α
871690900	Other	30%	Α
880100000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	10%	В
880211000	Of an unladen weight not exceeding 2,000 kg	0	Α
880212000	Of an unladen weight exceeding 2,000 kg	0	Α
880220000	- Airplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	0	А
880230000	- Airplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	0	Α
880240000	- Airplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0	А
880260000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	А
880310000	- Propellers and rotors and parts thereof	10%	В
880320000	- Under-carriages and parts thereof	10%	Α
880330000	- Other parts of airplanes or helicopters	10%	Α
880390000	- Other	10%	Α
880400000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	10%	В
880510000	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	10%	В
880521000	Air combat simulators and parts thereof	0	А
880529000	Other	0	A

Tariff Item	Description of Goods	Base Rate	Staging Category
890110000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	А
890120000	- Tankers	0	Α
890130000	- Refrigerated vessels, other than those of subheading 8901.20	0	А
890190000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	0	А
890200000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	0	А
890310000	- Inflatable	10%	В
890391000	Sailboats, with or without auxiliary motor	10%	В
890392000	Motorboats, other than outboard motorboats	10%	A
890399000	Other	10%	В
890400000	Tugs and pusher craft.	0	A
890510000	- Dredgers	0	A
890520000	- Floating or submersible drilling or production platforms	0	A
890590000	- Other	0	A
890610000		0	
	- Warships - Other		A
890690000		0	A
890710000	- Inflatable rafts	0	A
890790000	- Other	0	Α
890800000	Vessels and other floating structures for breaking up (scrapping).	10%	В
900110000	- Optical fibres, optical fibre bundles and cables	23%	Α
900120000	- Sheets and plates of polarizing material	30%	С
900130000	- Contact lenses	23%	Α
900140000	- Spectacle lenses of glass	23%	С
900150000	- Spectacle lenses of other materials	23%	С
900190000	- Other	30%	С
900211000	For cameras, projectors or photographic enlargers or reducers	30%	С
900219000	Other	30%	С
900220000	- Filters	30%	С
900290000	- Other	30%	С
900311000	Of plastics	30%	С
900319000	Of other materials	23%	С
900390100	Parts for frames imported by factories as industrial inputs	0	Α
900390900	Other	30%	С
900410000	- Sunglasses	30%	С
900490000	- Other	30%	С
900510000	- Binoculars	30%	С
900580000	- Other instruments	30%	Α
900590000	- Parts and accessories (including mountings)	30%	С
900610000	- Cameras of a kind used for preparing printing plates or cylinders	10%	А
900630000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	10%	А
900640100	Photographic cameras for shooting persons	5%	В
900640900	Other	23%	C
900651100	Photographic cameras for shooting persons	5%	В
900651900	Other	23%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
900652100	Photographic cameras for shooting persons	5%	В
900652200	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	А
900652900	Other	23%	С
900653100	Photographic cameras for shooting persons	5%	В
900653200	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	А
900653900	Other	23%	С
900659100	Photographic cameras for shooting persons	5%	В
900659200	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	А
900659900	Other	21%	С
900661000	Discharge lamp (electronic") flashlight apparatus	23%	Α
900669000	Other	23%	Α
900691000	For cameras	23%	Α
900699000	Other	23%	Α
900711000	For film of less than 16 mm width or for double-8 mm film	30%	Α
900719000	Other	10%	Α
900720100	For film of less than 16 mm width	30%	Α
900720900	Other	10%	Α
900791000	For cameras	30%	Α
900792000	For projectors	30%	Α
900810000	- Slide projectors	30%	Α
900820000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10%	А
900830000	- Other image projectors	30%	Α
900840000	- Photographic (other than cinematographic) enlargers and reducers	30%	А
900890000	- Parts and accessories	30%	А
901010000	- 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	30%	А
901050000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	23%	А
901060000	- Projection screens	30%	Α
901090000	- Parts and accessories	30%	Α
901110100	Optical stereoscopes microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	А
901110900	Other	10%	В
901120100	Photomicrographic microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
901120900	Other	10%	В
901180000	- Other microscopes	10%	В
901190100	Parts and accessories of optical stereoscopes microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
901190200	Parts and accessories of photomicrographic microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	А
901190900	Other	23%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
901210100	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	А
901210900	Other	10%	В
901290100	Parts and accessories of electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	А
901290900	Other	30%	С
901310000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	30%	С
901320000	- Lasers, other than laser diodes	30%	С
901380100	Flat panel display devices	0	Α
901380900	Other	30%	С
901390100	Parts and accessories for flat panel display devices	0	Α
901390900	Other	30%	Α
901410000	- Direction finding compasses	30%	С
901420000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	30%	А
901480000	- Other instruments and appliances	30%	Α
901490000	- Parts and accessories	30%	Α
901510000	- Rangefinders	10%	В
901520000	- Theodolites and tachymeters (tacheometers)	10%	В
901530000	- Levels	10%	В
901540000	- Photogrammetrical surveying instruments and appliances	10%	В
901580000	- Other instruments and appliances	10%	Α
901590000	- Parts and accessories	23%	Α
901600200	For industrial use	0	Α
901600900	Other	10%	В
901710100	Plotters	0	Α
901710900	Other	23%	С
901720100	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrares	0	А
901720200	Plotters	0	Α
901720900	Other	10%	В
901730200	for industrial use	0	Α
901730900	Other	10%	Α
901780200	for industrial use	0	Α
901780900	Other	10%	В
901790100	Parts and accessories for pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrares	0	А
901790200	Parts of such patterns generating apparatus	0	А
901790900	Other	23%	С
901811000	Electro-cardiographs	0	Α
901812000	Ultrasonic scanning apparatus	0	Α
901813000	Magnetic resonance imaging apparatus	0	А
901814000	Scintigraphic apparatus	0	А
901819000	Other	0	А
901820000	- Ultra-violet or infra-red ray apparatus	0	А
901831000	Syringes, with or without needles	0	Α
901832000	Tubular metal needles and needles for sutures	0	Α
901839000	Other	0	А

Tariff Item	Description of Goods	Base Rate	Staging Category
901841000	Dental drill engines, whether or not combined on a single base with other dental equipment	0	А
901849000	Other	0	Α
901850000	- Other ophthalmic instruments and appliances	0	Α
901890000	- Other instruments and appliances	0	Α
901910100	Massage basins and apparatus thereof, other than those imported by health centres	23%	С
901910900	Other	0	Α
901920000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	А
902000000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	0	А
902110000	- Orthopaedic or fracture appliances	0	А
902121000	Artificial teeth	0	А
902129000	Other	0	А
902131000	Artificial joints	0	Α
902139000	Other	0	А
902140000	- Hearing aids, excluding parts and accessories	0	А
902150000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	А
902190000	- Other	0	А
902212000	Computed tomography apparatus	0	А
902213000	Other, for dental uses	0	А
902214000	Other, for medical, surgical or veterinary use	0	Α
902219000	For other uses	0	А
902221000	For medical, surgical, dental or veterinary uses	0	А
902229000	For other uses	0	А
902230000	- X-ray tubes	0	А
902290000	- Other, including parts and accessories	10%	Α
902300000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	23%	А
902410200	For industrial use	0	Α
902410900	Other	10%	Α
902480200	For industrial use	0	А
902480900	Other	10%	Α
902490200	For industrial use	0	А
902490900	Other	10%	А
902511000	Liquid-filled, for direct reading	0	Α
902519400	Imported by factories as industrial inputs	0	Α
902519900	Other	23%	Α
902580200	for industrial use	0	Α
902580900	Other	23%	С
902590200	For industrial use	0	А
902590900	Other	23%	А
902610000	- For measuring or checking the flow or level of liquids	0	Α
902620000	- For measuring or checking pressure	0	Α
902680000	- Other instruments or apparatus	0	А
902690000	- Parts and accessories	0	А
902710100	For industrial use	0	Α
902710900	Other	10%	А
902720000	- Chromatographs and electrophoresis instruments	0	Α

Tariff Item	Description of Goods	Base Rate	Staging Category
902730000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	А
902750000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	А
902780100	- Exposure meters ,other than for industial use	23%	Α
902780900	Other	0	Α
902790200	Microtomes for industrial or laboratory use	0	Α
902790300	Other than for gas or smoke analysis apparatus and microtomes.	0	А
902790400	Printed circuits assemblies for apparatus of subheading 9027.20 to 9027.80	0	Α
902790500	Other for industrial use	0	Α
902790900	Other	23%	A
902810000	- Gas meters	30%	A
902820000	- Liquid meters	30%	C
902830000	- Electricity meters	23%	A
902890100	Parts for liquid meters imported by the factories as industrial inputs.	0	A
902890900	Other	30%	Α
902910100	For industrial use	0	Α
902910900	Other	23%	Α
902920200	For industrial use	0	Α
902920300	Tachometers, tachograph.	0	А
902920900	Other	23%	A
902990000	- Parts and accessories	23%	C
903010100	For industrial use	0	A
903010900	Other	10%	В
903020100	For industrial use	0	A
903020900	Other	10%	В
903031100	For industrial use	0	A
903031900	Other	10%	A
903032100	For industrial use	0	A
903032900	Other	10%	A
903032900	- Other instruments and apparatus:	0	A
903033100			+
903033900	Other For industrial use	10% 0	A
903039100	Other	10%	A
903040000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
903082000	For measuring or checking semiconductor wafers or devices	0	А
903084100	For industrial use	0	Α
903084900	Other	23%	С
903089100	For industrial use	0	Α
903089900	Other	10%	В
903090100	Of instruments, apparatus and appliances for measuring or checking semiconductor wafers or devices.	0	А
903090200	Parts of instruments and appliances for measuring of checking semiconductor wafers or devices	0	А
903090300	Printed circuits assemblies for apparatus of subheading 9030.82, 9030.83,9030.89	0	А

903090400 Other for industrial use 0 903090900 Other 10% 903110100 For industrial use 0 903120100 For industrial use 0 903120900 Other 10% 903141000 For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices 0 903149100 Optical instruments and appliances for measuring surfaces particulate contamination on semiconductor wafers. 0 903149200 Iris scanning apparatus 10% 903149300 - Profile projectors 10%	Staging Category
903110100 For industrial use 0 903110900 Other 10% 903120100 For industrial use 0 903120900 Other 10% 903141000 For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices 0 903149100 Optical instruments and appliances for measuring surfaces particulate contamination on semiconductor wafers. 0 903149200 Iris scanning apparatus 10%	Α
903110900 Other 10% 903120100 For industrial use 0 903120900 Other 10% 903141000 For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices 0 903149100 Optical instruments and appliances for measuring surfaces particulate contamination on semiconductor wafers. 0 903149200 Iris scanning apparatus 10%	Α
903120100 For industrial use 0 903120900 Other 10% 903141000 For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices 903149100 Optical instruments and appliances for measuring surfaces particulate contamination on semiconductor wafers. 903149200 Iris scanning apparatus 10%	Α
903120900 Other 10% 903141000 Other For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices 903149100 Optical instruments and appliances for measuring surfaces particulate contamination on semiconductor wafers. 903149200 Iris scanning apparatus 10%	В
903141000 For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices 903149100 Optical instruments and appliances for measuring surfaces particulate contamination on semiconductor wafers. 903149200 Iris scanning apparatus 10%	Α
photomasks or reticles used in manufacturing semiconductor devices Optical instruments and appliances for measuring surfaces particulate contamination on semiconductor wafers. 903149100 Iris scanning apparatus	В
particulate contamination on semiconductor wafers. 903149200 Iris scanning apparatus 10%	А
	А
903149300 - Profile projectors 10%	Α
	Α
903149900 Other 23%	Α
903180100 For industrial use 0	Α
903180900 Other 10%	Α
903190100 Of optical instrumens and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices 0	А
903190200 Of optical instruments and appliances for measuring surfaces particulate contamination on semiconductor wafers.	А
903190900 Other 23%	Α
903210200 For industrial use 0	Α
903210300 Imported by factories as industrial inputs 0	Α
903210900 Other 23%	Α
903220200 For industrial use 0	Α
903220300 Imported by factories as industrial inputs 0	Α
903220900 Other 23%	С
903281300 For industrial use ,imported by factories as industries inputs. 0	А
903281900 Other 23%	С
903289300 For industrial use ,imported by factories as industries inputs. 0	А
903289900 Other 23%	Α
903290300 For industrial use ,imported by factories as industries inputs. 0	
903290900 Other 23%	A

Tariff Item	Description of Goods	Base	Staging
		Rate	Category
903300000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	The base rate for products of this tariff item will be subject to the base rate of the relevant machines, appliances, instruments or apparatus of Chapter 90.	С
910111000	With mechanical display only	5%	В
910119000	Other	5%	В
910121000	With automatic winding	5%	В
910129000	Other	5%	В
910191000	Electrically operated	30%	C
910199000	Other	30%	C
910211000	With mechanical display only	5%	В
910212000	With opto-electronic display only	5%	В
910219000	Other	5%	В
910221000	With automatic winding	5%	В
910229000	Other	5%	В
910291000	Electrically operated	30%	C
910299000	Other	30%	C
910310000	- Electrically operated	30%	C
910390000	- Other	30%	C
910400000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	30%	С
910511000	Electrically operated	30%	С
910519000	Other	30%	С
910521000	Electrically operated	30%	С
910529000	Other	30%	С
910591000	Electrically operated	30%	С
910599000	Other	30%	С
910610000	- Time-registers; time-recorders	10%	Α
910690100	- Parking meters	10%	В
910690900	Other	30%	С
910700100	Time switches imported by factories as industrial inputs	0	Α
910700900	Other	30%	С
910811000	With mechanical display only or with a device to which a mechanical display can be incorporated	21%	С
910812000	With opto-electronic display only	30%	С
910819000	Other	30%	C
910820000	- With automatic winding	30%	С
910890000	- Other	30%	С
910911000	Of alarm clocks	21%	С
910919000	Other	21%	С
910990000	- Other	21%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
911011000	Complete movements, unassembled or partly assembled (movement sets)	20%	С
911012000	Incomplete movements, assembled	20%	С
911019000	Rough movements	20%	С
911090000	- Other	20%	С
911110000	- Cases of precious metal or of metal clad with precious metal	20%	С
911120000	- Cases of base metal, whether or not gold- or silver-plated	20%	С
911180000	- Other cases	20%	С
911190000	- Parts	20%	С
911220000	- Cases	20%	С
911290000	- Parts	20%	С
911310100	Of gold	20%	С
911310900	Other	30%	С
911320000	- Of base metal, whether or not gold- or silver-plated	21%	С
911390000	- Other	30%	С
911410000	- Springs, including hair-springs	20%	С
911420000	- Jewels	20%	С
911430000	- Dials	20%	С
911440000	- Plates and bridges	20%	С
911490000	- Other	20%	С
920110000	- Upright pianos	30%	С
920120000	- Grand pianos	30%	С
920190000	- Other	30%	С
920210000	- Played with a bow	30%	С
920290000	- Other	30%	C
920510000	- Brass-wind instruments	30%	C
920590000	- Other	30%	C
920600000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	30%	С
920710000	- Keyboard instruments, other than accordions	30%	С
920790000	- Other	30%	C
920810000	- Musical boxes	30%	C
920890000	- Other	30%	С
920930000	- Musical instrument strings	30%	С
920991000	Parts and accessories for pianos	30%	C
920992000	Parts and accessories for the musical instruments of heading 92.02	30%	С
920994000	Parts and accessories for the musical instruments of heading 92.07	30%	С
920999000	Other	30%	С
930111000	Self-propelled	30%	С
930119000	Other	30%	С
930120000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	30%	С
930190000	- Other	30%	Α
930200000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	30%	С
930310000	- Muzzle-loading firearms	30%	С
930320000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	30%	С
930330000	- Other sporting, hunting or target-shooting rifles	30%	С
930390000	- Other	30%	C
930400000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	30%	С
930510000	- Of revolvers or pistols	30%	С

Tariff Item	Description of Goods	Base Rate	Staging Category
930521000	Shotgun barrels	30%	С
930529000	Other	30%	С
930591000	Of military weapons of heading 93.01	30%	Α
930599000	Other	30%	С
930621100	Blank, whether or not bulleted	5%	В
930621900	Other	30%	С
930629000	Other	30%	С
930630100	Blank, whether or not bulleted	5%	Α
930630300	Lead shots for hunting cartridges	5%	Α
930630400	Bullet	5%	Α
930630900	Other	30%	Α
930690000	- Other	30%	А
	Swords, cutlasses, bayonets, lances and similar arms and parts	2221	
930700000	thereof and scabbards and sheaths therefor.	30%	С
940110000	- Seats of a kind used for aircraft	30%	Α
940120000	- Seats of a kind used for motor vehicles	30%	С
940130000	- Swivel seats with variable height adjustment	30%	А
940140000	- Seats other than garden seats or camping equipment, convertible into beds	30%	С
940151000	Of bamboo or rattan	30%	С
940159000	Other	30%	С
940161000	Upholstered	30%	Α
940169000	Other	30%	С
940171000	Upholstered	30%	Α
940179000	Other	30%	С
940180100	Cheldren car seats .	0	Α
940180900	Other	30%	Α
940190000	- Parts	30%	Α
940210100	Barbers' chairs	30%	С
940210900	Other	0	Α
940290000	- Other	0	Α
940310000	- Metal furniture of a kind used in offices	30%	Α
940320000	- Other metal furniture	30%	Α
940330000	- Wooden furniture of a kind used in offices	30%	А
940340000	- Wooden furniture of a kind used in the kitchen	30%	А
940350000	- Wooden furniture of a kind used in the bedroom	30%	Α
940360000	- Other wooden furniture	30%	А
940370000	- Furniture of plastics	30%	А
940381000	Of bamboo or rattan	30%	Α
940389000	Other".	30%	A
940390000	- Parts	30%	A
940410000	- Mattress supports	30%	A
940421000	Of cellular rubber or plastics, whether or not covered	30%	C
940429000	Of other materials	30%	A
940430000	- Sleeping bags	30%	C
940490000	- Other	30%	A
940510000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	30%	A
940520000	- Electric table, desk, bedside or floor-standing lamps	30%	А
940530000	- Lighting sets of a kind used for Christmas trees	30%	C
940540100	shadowless lamps for operating rooms	10%	A
940540900	other	23%	A

Tariff Item	Description of Goods	Base Rate	Staging Category
940550100	Kerosine lamps of all kinds	10%	В
940550900	Other	30%	С
940560000	- Illuminated signs, illuminated name-plates and the like	30%	Α
940591100	Imported by factories as industrial inputs	0	А
940591900	Other	30%	С
940592100	Imported by factories as industrial inputs	0	А
940592900	Other	30%	С
940599100	Imported by factories as industrial inputs	0	А
940599900	Other	30%	А
940600400	Fibreglass baths imported by factories licensed to assemble buses	0	Α
940600900	Other	23%	Α
	Other toys; reduced-size ("scale") models and similar recreational		
950300000	models, working or not; puzzles of all kinds.	30%	С
950410000	- Video games of a kind used with a television receiver	0	А
950420000	- Billiards and there accessories	30%	C
950430000	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	30%	С
950440000	- Playing cards	30%	С
950490000	- Other	30%	А
950510000	- Articles for Christmas festivities	30%	С
950590000	- Other	30%	А
950611000	Skis	30%	С
950612000	Ski-fastenings (ski-bindings)	30%	С
950619000	Other	30%	С
950621000	Sailboards	30%	С
950629000	Other	30%	С
950631000	Clubs, complete	30%	С
950632000	Balls	30%	С
950639000	Other	30%	С
950640000	- Articles and equipment for table-tennis	30%	С
950651000	Lawn-tennis rackets, whether or not strung	30%	С
950659000	Other	30%	С
950661000	Lawn-tennis balls	30%	С
950662000	Inflatable	30%	С
950669000	Other	30%	Α
950670000	- Ice skates and roller skates, including skating boots with skates attached	30%	С
950691000	Articles and equipment for general physical exercise, gymnastics or athletics	30%	А
950699100	Knee pads	10%	Α
950699200	Parts imported by factories as industrial inputs	10%	Α
950699900	Other	30%	A
950710000	- Fishing rods	30%	C
950720000	- Fish-hooks, whether or not snelled	30%	C
950730000	- Fishing reels	30%	C
950790000	- Other	30%	C
950810000	- Travelling circuses and travelling menageries	30%	C
950890000	- Other	30%	A
960110000	- Worked ivory and articles of ivory	30%	C
960190000	- Other	30%	C
960200100	Wax sheets or discs for beehive paving blocks	5%	В

Tariff Item	Description of Goods	Base Rate	Staging Category
960310000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	30%	С
960321000	Tooth brushes, including dental-plate brushes	30%	С
960329000	Other	30%	С
960330000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	30%	С
960340000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	30%	А
960350000	Other brushes constituting parts of machines, appliances or vehicles	30%	С
960390200	Prepared knots and tufts for broom or brush making	0	Α
960390900	Other	30%	C
960400000	Hand sieves and hand riddles.	30%	C
900400000	Hariu Sieves and Hariu Houles.	30%	
960500000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	30%	С
960610000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	0	А
960621000	Of plastics, not covered with textile material	0	Α
960622000	Of base metal, not covered with textile material	0	Α
960629000	Other	0	Α
960630000	- Button moulds and other parts of buttons; button blanks	0	Α
960711000	Fitted with chain scoops of base metal	0	Α
960719000	Other	0	A
960720000	- Parts	0	A
960810000		30%	C
960820000	- Ball point pens - Felt tipped and other porous-tipped pens and markers	30%	C
		30%	C
960831000	Indian ink drawing pens Other	30%	C
960839000			C
960840000 960850000	- Propelling or sliding pencils - Sets of articles from two or more of the foregoing subheadings	30% 30%	A
960860000	- Refills for ball point pens, comprising the ball point and ink-reservoir	30%	С
30000000	1 2 2	30 /0	_
960891000	Pen nibs and nib points	30%	С
960899100	Parts for ball point pens, imported by factories as industrial inputs	0	A
960899900	Other	30%	С
960910100	Sheets of wood stuffed with pencil lead for the manufacturing of pencils, imported by factories as industrial inputs	0	А
960910900	Other	30%	Α
960920000	- Pencil leads, black or coloured	30%	С
960990000	- Other	30%	C
961000000	Slates and boards, with writing or drawing surfaces, whether or not framed.	30%	С
961100000	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.	30%	А
961210000	- Ribbons	0	А
961220000	- Ink-pads	0	A
961310000	- Pocket lighters, gas fuelled, non-refillable	66%	C
961320100	Lighters with plastic gas containers	50%	C
001020100	Eightora with plastic gas containers	JU /0	

Tariff Item	Description of Goods	Base Rate	Staging Category
961380000	- Other lighters	30%	С
961390110	Of metal	0	Α
961390190	Other	10%	В
961390900	Other	20%	С
961400000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	30%	С
961511000	Of hard rubber or plastics	30%	С
961519000	Other	30%	С
961590000	- Other	30%	С
961610000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	10%	В
961620000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	30%	С
961700000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	30%	С
961800000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	30%	А
970110000	- Paintings, drawings and pastels	28%	Α
970190000	- Other	28%	С
970200000	Original engravings, prints and lithographs.	30%	С
970300000	Original sculptures and statuary, in any material.	30%	С
970400000	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.	30%	С
970500100	Imported for scientific, autopsy or museum purposes	10%	В
970500900	Other	30%	С
970600000	Antiques of an age exceeding one hundred years.	30%	С

Schedule of Canada List of Products Excluded from Tariff Elimination

Dispit D	TariffItem	Description of Goods
Object O	01051122	Broilers for domestic production: Over access commitment
2019/9912 Turkeys: Over access commitment		·
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Schedule of Canada List of Products Excluded from Tariff Elimination

TariffItem	Description of Goods
04069042	Gouda and Gouda types: Over access commitment
04069052	Provolone and Provolone types: Over access commitment
04069062	Mozzarella and Mozzarella types: Over access commitment
04069072	Swiss/Emmental and Swiss/Emmental types: Over access commitment
04069082	Gruyere and Gruyere types: Over access commitment
04069092	Other: Havarti and Havarti types, over access commitment
04069094	Other: Parmesan and Parmesan types, over access commitment
04069096	Other: Romano and Romano types, over access commitment
04069099	Other: Other, over access commitment
04070012	Of fowls of the species Gallus domesticus: Hatching, for broilers, over access commitment
04070019	Of fowls of the species Gallus domesticus: Other, over access commitment
04081120	Over access commitment
04081920	Over access commitment
04089120	Over access commitment
04089920	Over access commitment
15179022	Substitutes for butter: Over access commitment
16010022	Of fowls of the species Gallus domesticus, other than in cans or glass jars: Other than spent fowl, over access commitment
16010032	Of turkeys, other than in cans or glass jars: Over access commitment
16022022	Paste, of fowls of the species Gallus domesticus, not in cans or glass jars: Over access commitment
16022032	Paste, of turkeys, not in cans or glass jars: Over access commitment
16023113	Prepared meals: Other, over access commitment, bone in
16023114	Prepared meals: Other, over access commitment, boneless
16023194	Other: Other, over access commitment, bone in
16023195	Other: Other, over access commitment, boneless
16023213	Prepared meals: Other, over access commitment, bone in
16023214	Prepared meals: Other, over access commitment, boneless
16023294	Other: Other, over access commitment, bone in
16023295	Other: Other, over access commitment, boneless
18062022	Chocolate ice cream mix or ice milk mix: Over access commitment
18069012	Chocolate ice cream mix or ice milk mix: Over access commitment
19012012	In packages of a weight not exceeding 11.34 kg each: Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment
19012022	In bulk or in packages of a weight exceeding 11.34 kg each: Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment
19019032	Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50 % on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, over access commitment
19019034	Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50 % on a dry weight basis of milk solids: Other, not put up for retail sale, over access commitment
19019052	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, over access commitment
19019054	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Other, not put up for retail sale, over access commitment
21050092	Other: Over access commitment
21069032	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment
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Schedule of Canada List of Products Excluded from Tariff Elimination

TariffItem	Description of Goods
21069034	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Preparations, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, over access commitment
21069052	Egg preparations: Over access commitment
21069094	Other: Containing 50% or more by weight of dairy content, over access commitment
22029043	Beverages containing milk: Other, containing 50% or more by weight of dairy content, not put up for retail sale, over access commitment
23099032	Complete feeds and feed supplements, including concentrates: Containing 50% or more by weight in the dry state of non-fat milk solids, over access commitment
35021120	Over access commitment
35021920	Over access commitment
35040000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.