

AGREEMENT BETWEEN JAPAN AND AUSTRALIA  
FOR AN ECONOMIC PARTNERSHIP

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GOVERNMENT PROCUREMENT

## PREAMBLE

Japan and Australia (hereinafter referred to as "the Parties"),

CONSCIOUS of their longstanding friendship and ties that have developed through many years of fruitful and mutually beneficial cooperation between the Parties;

DETERMINED to strengthen their economic partnership through liberalisation and facilitation of trade and investment;

DETERMINED to establish a framework for enhanced cooperation to promote a predictable, transparent and consistent business environment that will lead to the improvement of economic efficiency and the development of trade and investment;

DESIRING to foster creativity, innovation and links between dynamic sectors of their economies;

SEEKING to create larger and new markets and to enhance the attractiveness and vibrancy of the markets of the Parties;

RECALLING the contribution made to the development of the bilateral trade relationship between the Parties by the Agreement on Commerce between Japan and the Commonwealth of Australia, signed at Hakone on 6 July 1957, as amended by the Protocol signed at Tokyo on 5 August 1963, and the Basic Treaty of Friendship and Co-operation between Japan and Australia, signed at Tokyo on 16 June 1976;

DETERMINED to build on their rights and obligations under the WTO Agreement and other agreements to which they are both parties; and

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

HAVE AGREED as follows:

CHAPTER 1  
GENERAL PROVISIONS

Article 1.1  
Establishment of a Free Trade Area

The Parties hereby establish a free trade area consistent with Article XXIV of the GATT 1994 and Article V of the GATS.

Article 1.2  
General Definitions

For the purposes of this Agreement, unless otherwise specified:

- (a) the term "Agreement on Anti-Dumping" means the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;
- (b) the term "Agreement on Customs Valuation" means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;
- (c) the term "Agreement on Subsidies and Countervailing Measures" means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;
- (d) the term "Area" means:
  - (i) for Australia, the Commonwealth of Australia:
    - (A) excluding all external territories other than the Territory of Norfolk Island, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands, the Territory of Ashmore and Cartier Islands, the Territory of Heard Island and McDonald Islands, and the Coral Sea Islands Territory; and

- (B) including Australia's territorial sea, contiguous zone, exclusive economic zone and continental shelf, over which Australia exercises sovereign rights or jurisdiction in accordance with international law; and
- (ii) for Japan, the territory of Japan, and all the area beyond its territorial sea, including the sea-bed and subsoil thereof, over which Japan exercises sovereign rights or jurisdiction in accordance with international law and the laws and regulations of Japan;

Note: Nothing in this subparagraph shall affect the rights and obligations of the Parties under international law, including those under the United Nations Convention on the Law of the Sea done at Montego Bay on 10 December 1982.

- (e) the term "customs administration" means the administration that, in accordance with the laws and regulations of each Party or non-Parties, is responsible for the administration and enforcement of customs laws and regulations;
- (f) the term "customs duty" means any customs or import duty and a charge of any kind, including any form of surtax or surcharge, imposed in connection with the importation of a good, but does not include any:
  - (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article III of the GATT 1994, in respect of the like goods or, directly competitive or substitutable goods of the Party or in respect of goods from which the imported goods have been manufactured or produced in whole or in part;

- (ii) anti-dumping or countervailing duty applied pursuant to a Party's law and applied consistently with the provisions of Article VI of the GATT 1994, the Agreement on Anti-Dumping, and the Agreement on Subsidies and Countervailing Measures; or
  - (iii) fees or other charges commensurate with the cost of services rendered;
- (g) the term "days" means calendar days, including weekends and holidays;
- (h) the term "enterprise" means any corporation, company, association, partnership, trust, joint venture, sole-proprietorship or other entity constituted or organised under applicable law, whether for profit or otherwise, and whether privately-owned or controlled or governmentally-owned or controlled;
- (i) the term "GATS" means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;
- (j) the term "GATT 1994" means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement. For the purposes of this Agreement, references to articles in the GATT 1994 include the interpretative notes;
- (k) the term "government procurement" means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale, or use in the production or supply of goods or services for commercial sale or resale;



- (l) the term "Harmonized System" or "HS" means the Harmonized Commodity Description and Coding System defined in paragraph (a) of Article 1 of the International Convention on the Harmonized Commodity Description and Coding System, including the General Rules for the Interpretation of the Harmonized System, Section Notes and Chapter Notes, as adopted and implemented by the Parties in their respective laws;
- (m) the term "measure" means any measure by a Party, whether in the form of a law, regulation, rule, procedure, practice, decision, administrative action or any other form;
- (n) the term "natural person of a Party" means a natural person who is:
  - (i) for Australia, an Australian citizen or permanent resident, as defined in accordance with its laws and regulations; and
  - (ii) for Japan, a national of Japan, as defined in accordance with its laws and regulations;
- (o) the term "originating good" means a good which qualifies as an originating good under the provisions of Chapter 3 (Rules of Origin);
- (p) the term "person" means either a natural person or an enterprise;
- (q) the term "SPS Agreement" means the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement;
- (r) the term "SPS measure" means any sanitary or phytosanitary measure referred to in paragraph 1 of Annex A to the SPS Agreement;
- (s) the term "TRIPS Agreement" means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement; and

- (t) the term "WTO Agreement" means the Marrakesh Agreement Establishing the World Trade Organization done at Marrakesh on 15 April 1994.

Article 1.3  
Transparency

1. Each Party shall ensure that its laws, regulations, administrative procedures, and administrative rulings of general application as well as international agreements to which the Party is a party, with respect to any matter covered by this Agreement, are promptly published or otherwise made publicly available in such a manner as to enable interested persons and the other Party to become acquainted with them.
2. Each Party shall make easily available to the public the names and addresses of the competent authorities responsible for the laws, regulations, administrative procedures and administrative rulings referred to in paragraph 1.
3. Each Party shall, on request of the other Party, within a reasonable period of time, respond to specific questions from, and provide information to, the other Party with respect to matters referred to in paragraph 1.
4. When introducing or changing its laws, regulations or administrative procedures that significantly affect the implementation of this Agreement, each Party shall endeavour to take appropriate measures to enable interested persons and the other Party to become acquainted with such introduction or change.

Article 1.4  
Public Comment Procedures

To the extent practicable and subject to its laws and regulations, each Party shall provide a reasonable opportunity for comments on any measure of general application it proposes to adopt with respect to any matter covered by this Agreement.

Article 1.5  
Administrative Proceedings

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

- (a) inform the applicant of the decision within a reasonable period of time after the submission of the application considered complete under the laws and regulations of the Party; and
- (b) provide, within a reasonable period of time, information concerning the status of the application, on request of the applicant.

2. Recognising the importance of administering its laws, regulations, administrative procedures, and administrative rulings of general application in a consistent, impartial and reasonable manner, each Party shall ensure, subject to its laws and regulations, that its competent authorities, prior to any final administrative decision which imposes obligations on or restricts rights of a person, provide that person with:

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

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

Article 1.6  
Review and Appeal

1. Each Party shall maintain judicial or administrative tribunals or procedures for the purpose of the prompt review and, where warranted, correction of administrative actions relating to matters covered by this Agreement. Such tribunals or procedures shall be impartial and independent of the authorities entrusted with the administrative enforcement of such actions.

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

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record.

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

Article 1.7  
Confidential Information

1. Each Party shall, subject to its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement.

2. Unless otherwise provided for in this Agreement, nothing in this Agreement shall require a Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

Article 1.8  
Taxation

1. Unless otherwise provided for in this Article, nothing in this Agreement shall apply to taxation measures.

Note: the term "taxation measures" shall not include:

- (a) a customs duty as defined in subparagraph (f) of Article 1.2;
- (b) an anti-dumping or countervailing duty referred to in subparagraph (f)(ii) of Article 1.2; and
- (c) fees or charges referred to in subparagraph (f)(iii) of Article 1.2.

2. The following provisions shall apply to taxation measures:

- (a) Articles 1.3, 1.6 and 1.7, to the extent that the provisions of this Agreement are applicable to such taxation measures;
- (b) Article 2.3 (Trade in Goods - National Treatment) to the same extent as Article III of the GATT 1994 and Article 2.6 (Trade in Goods - Export Duties);
- (c) Article 9.4 (Trade in Services - National Treatment);
- (d) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment), only where the taxation measure is an indirect tax;
- (e) Articles 14.3 (Investment - National Treatment) and 14.4 (Investment - Most-Favoured-Nation Treatment), only where the taxation measure is an indirect tax;
- (f) Article 14.11 (Investment - Expropriation and Compensation), to the extent that such taxation measures constitute expropriation under Chapter 14 (Investment); and

- (g) Article 14.6 (Investment - Access to the Courts of Justice), where Article 14.11 (Investment - Expropriation and Compensation) applies to taxation measures in accordance with subparagraph (f).

3. Notwithstanding paragraph 2, nothing in the Articles referred to in that paragraph shall apply to:

- (a) a non-conforming provision of any taxation measure that is maintained by a Party on the date of entry into force of this Agreement;
- (b) the continuation or prompt renewal of a non-conforming provision of any taxation measure referred to in subparagraph (a);
- (c) an amendment or modification to a non-conforming provision of any taxation measure referred to in subparagraph (a), provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with any of those Articles;
- (d) the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes; or
- (e) a provision that conditions the receipt, or continued receipt of an advantage relating to the contributions to, or income of, a pension trust, superannuation fund, or other arrangement to provide pension, superannuation, or similar benefits on a requirement that the Party maintain continuous jurisdiction, regulation, or supervision over such trust, fund, or other arrangement.

4. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax agreement. In the event of any inconsistency relating to a taxation measure between this Agreement and any such agreement, that agreement shall prevail to the extent of the inconsistency. In the case of a tax agreement between the Parties any consultations about whether any inconsistency exists shall include the competent authorities of each Party under that tax agreement.

5. Nothing in this Agreement shall oblige a Party to apply any most-favoured-nation obligation in this Agreement with respect to an advantage accorded by a Party pursuant to a tax agreement.

Article 1.9  
General Exceptions

1. For the purposes of Chapters 2 (Trade in Goods), 3 (Rules of Origin), 4 (Customs Procedures), 5 (Sanitary and Phytosanitary Cooperation), 6 (Technical Regulations, Standards and Conformity Assessment Procedures), 7 (Food Supply), 8 (Energy and Mineral Resources) and 13 (Electronic Commerce), Article XX of the GATT 1994 is incorporated into and forms part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 9 (Trade in Services), 10 (Telecommunications Services), 11 (Financial Services), 12 (Movement of Natural Persons) and 13 (Electronic Commerce), Article XIV of the GATS is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 1.10  
Security Exceptions

Nothing in this Agreement shall be construed:

- (a) to require a Party to furnish any information the disclosure of which it considers contrary to its essential security interests;
- (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:

- (i) relating to fissionable and fusionable materials or the materials from which they are derived;
  - (ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials, or such supply of services, as is carried on directly or indirectly for the purpose of supplying or provisioning a military establishment; or
  - (iii) taken in time of war or other emergency in international relations; or
- (c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 1.11  
Relation to Other Agreements

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

2. In the event of any inconsistency between this Agreement and the WTO Agreement or any other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

3. Unless otherwise provided for in this Agreement, if any international agreement, or provision therein, incorporated into or referred to in this Agreement is amended, the Parties shall consult on whether it is necessary to amend this Agreement.

4. This Agreement shall not be construed to derogate from any international legal obligation between the Parties that entitles goods, services, or persons to treatment more favourable than that accorded by this Agreement.



5. In the event of any inconsistency between this Agreement and the Agreement on Commerce between Japan and the Commonwealth of Australia or the Basic Treaty of Friendship and Co-operation between Japan and Australia, this Agreement shall prevail to the extent of inconsistency.

Article 1.12  
Implementing Agreement

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

Article 1.13  
Joint Committee

1. The Parties hereby establish a Joint Committee under this Agreement.

2. The functions of the Joint Committee shall be:

- (a) reviewing and monitoring the implementation and operation of this Agreement;
- (b) considering and recommending to the Parties any amendments to this Agreement;
- (c) supervising and coordinating the work of all Sub-Committees established under this Agreement;
- (d) adopting any necessary decisions, including those referred to the Joint Committee under the relevant provisions of this Agreement; and
- (e) carrying out other functions as the Parties may agree.

3. The Joint Committee:

- (a) shall be composed of representatives of the Governments of the Parties; and
- (b) may establish and delegate its responsibilities to Sub-Committees.

4. The Joint Committee shall meet once a year alternately in Japan and Australia, unless the Parties otherwise agree.

Article 1.14  
Communications

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

CHAPTER 2  
TRADE IN GOODS

SECTION 1  
GENERAL RULES

Article 2.1  
Definitions

For the purposes of this Chapter:

- (a) the term "Agreement on Agriculture" means the Agreement on Agriculture in Annex 1A to the WTO Agreement;
- (b) the term "Agreement on Import Licensing Procedures" means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;
- (c) the term "Agreement on Safeguards" means the Agreement on Safeguards in Annex 1A to the WTO Agreement;
- (d) the term "bilateral safeguard measure" means a bilateral safeguard measure provided for in paragraph 1 of Article 2.13;
- (e) the term "customs value of goods" means the value of goods for the purposes of levying ad valorem customs duties on imported goods;
- (f) the term "domestic industry" means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;
- (g) the term "export subsidy" means any subsidy as defined in subparagraph 1(a) of Article 3 of the Agreement on Subsidies and Countervailing Measures or export subsidies listed in subparagraphs 1(a) through 1(f) of Article 9 of the Agreement on Agriculture;

- (h) the term "import licensing" means an administrative procedure used for the operation of import licensing regimes requiring the submission of an application or other documentation (other than that required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the importing Party;
- (i) the term "provisional bilateral safeguard measure" means a provisional bilateral safeguard measure provided for in paragraph 1 of Article 2.17;
- (j) the term "serious injury" means a significant overall impairment in the position of a domestic industry;
- (k) the term "threat of serious injury" means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent; and
- (l) the term "transition period" means, in relation to a particular originating good, the period from the entry into force of this Agreement until eight years after the date of entry into force of this Agreement or five years after the date on which elimination or reduction of the customs duty on that good is completed in accordance with Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), whichever is longer.

## Article 2.2 Classification of Goods

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

Article 2.3  
National Treatment

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

Article 2.4  
Elimination or Reduction of Customs Duties

1. Except as otherwise provided for in this Agreement, each Party shall eliminate or reduce its customs duties on originating goods of the other Party in accordance with its Schedule in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)).
2. On request of either Party, the Parties shall negotiate on issues such as improving market access conditions on originating goods designated for negotiation in the Schedules in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), in accordance with the terms and conditions set out in such Schedules.
3. If, as a result of the elimination or reduction of its customs duty applied on a particular good on a most-favoured-nation basis, the most-favoured-nation applied rate becomes equal to, or lower than, the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, each Party shall notify the other Party of such elimination or reduction without delay.
4. In cases where its most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, each Party shall apply the lower rate with respect to that originating good.

Article 2.5  
Customs Valuation

Each Party shall determine the customs value of goods traded between the Parties in accordance with Part I of the Agreement on Customs Valuation.

Article 2.6  
Export Duties

Neither Party shall adopt or maintain any duties on a good exported from the Party into the other Party, unless such duties are not in excess of those imposed on the like good destined for domestic consumption.

Article 2.7  
Export Subsidies

Neither Party shall introduce or maintain any export subsidy on any good destined for the other Party.

Article 2.8  
Non-Tariff Measures

1. Neither Party shall adopt or maintain any non-tariff measures, including quantitative restrictions, on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the other Party, except in accordance with its rights and obligations under the WTO Agreement or as otherwise provided for in this Agreement.

2. Each Party shall ensure the transparency of its non-tariff measures permitted under paragraph 1, including quantitative restrictions, and shall ensure that any such measures are not prepared, adopted or applied with the view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.

Article 2.9  
Administrative Fees and Charges

1. Each Party shall ensure that all fees and charges imposed on or in connection with the importation or exportation of goods are consistent with Article VIII of the GATT 1994.

2. Each Party shall make available on the Internet details of fees and charges it imposes in connection with the importation and exportation of goods as soon as practically possible.

Article 2.10  
Administration of Trade Regulations

1. Each Party shall administer in a uniform, impartial and reasonable manner all its laws, regulations, judicial decisions and administrative rulings of general application respecting any matter covered by this Chapter. To this end, Article X of the GATT 1994 is incorporated into and made a part of this Agreement, *mutatis mutandis*.

2. To the extent possible, each Party shall make its laws, regulations, decisions and rulings of the kind referred to in paragraph 1 publicly available on the Internet.

Article 2.11  
Import Licensing

1. Each Party shall ensure that all automatic and non-automatic import licensing measures are administered in a transparent and predictable manner, and applied in accordance with the Agreement on Import Licensing Procedures.

2. Promptly after the date of entry into force of this Agreement, each Party shall notify the other Party of its existing import licensing procedures. The notification shall include the information specified in Article 5 of the Agreement on Import Licensing Procedures.

3. Any new import licensing procedure or change to an import licensing procedure shall be made available on the Internet and published in the sources notified to the Committee on Import Licensing established by Article 4 of the Agreement on Import Licensing Procedures, whenever practicable, 21 days prior to the effective date of such new procedure or change but in all events not later than the effective date.

4. On request of the other Party, a Party shall, promptly and to the extent possible, respond to the request of that Party for information on an import licensing measure of general application.

#### Article 2.12

##### Anti-Dumping Measures and Countervailing Measures

With respect to anti-dumping measures and countervailing measures, the Parties reaffirm their commitment to the provisions of the Agreement on Anti-Dumping and the Agreement on Subsidies and Countervailing Measures.

#### SECTION 2

##### SAFEGUARD MEASURES

#### Article 2.13

##### Application of Bilateral Safeguard Measures

1. Subject to the provisions of this Section, during the transition period, each Party may apply a bilateral safeguard measure, to the minimum extent necessary to prevent or remedy the serious injury to a domestic industry of that Party and to facilitate adjustment, if an originating good of the other Party, as a result of the elimination or reduction of a customs duty in accordance with Article 2.4, is being imported into the former Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that the imports of that originating good constitute a substantial cause of serious injury or threat thereof, to the domestic industry of the former Party.

2. A Party may, as a bilateral safeguard measure:



- (a) suspend the further reduction of any rate of customs duty on the originating good provided for in this Chapter; or
- (b) increase the rate of customs duty on the originating good to a level not to exceed the lesser of:
  - (i) the most-favoured-nation applied rate of customs duty in effect at the time when the bilateral safeguard measure is applied; and
  - (ii) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement.

Article 2.14  
Investigation

1. A Party may apply a bilateral safeguard measure only after an investigation has been carried out by the competent authorities of that Party in accordance with the same procedures as those provided for in Article 3 and subparagraph 2(c) of Article 4 of the Agreement on Safeguards.

2. The investigation referred to in paragraph 1 shall in all cases be completed within one year following its date of initiation.

3. In the investigation referred to in paragraph 1, to determine whether increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry under the terms of this Section, the competent authorities of a Party who carry out the investigation shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that domestic industry, in particular, the rate and amount of the increase in imports of the originating good in absolute and relative terms, the share of the domestic market taken by the increased imports of the originating good, and the changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.

4. The determination that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry shall not be made unless the investigation referred to in paragraph 1 demonstrates, on the basis of objective evidence, the existence of a causal link between increased imports of the originating good and serious injury or threat thereof. When factors other than increased imports of the originating good of the other Party as a result of the elimination or reduction of a customs duty in accordance with Article 2.4 are causing injury to the domestic industry at the same time, such injury shall not be attributed to the increased imports of the originating good.

#### Article 2.15 Conditions and Limitations

1. With regard to a bilateral safeguard measure, a Party shall immediately deliver a written notice to the other Party upon:

- (a) initiating an investigation referred to in Article 2.14 relating to serious injury, or threat thereof, and the reasons for it;
- (b) making a finding of serious injury or threat thereof caused by increased imports of an originating good of the other Party as a result of the elimination or reduction of a customs duty in accordance with Article 2.4;

- (c) taking a decision to apply or extend a bilateral safeguard measure; and
- (d) taking a decision to modify the bilateral safeguard measure for progressive liberalisation.

2. The Party delivering the written notice referred to in paragraph 1 shall provide the other Party with all pertinent information, which shall include:

- (a) in the written notice referred to in subparagraph 1(a), the reason for the initiation of the investigation, a precise description of the originating good subject to the investigation including its subheading of the Harmonized System, the period subject to the investigation and the date of initiation of the investigation; and
- (b) in the written notice referred to in subparagraphs 1(b), (c), and (d), evidence of serious injury or threat thereof caused by the increased imports of the originating good as a result of the elimination or reduction of a customs duty in accordance with Article 2.4, a precise description of the originating good subject to the proposed bilateral safeguard measure including its subheading of the Harmonized System, a precise description of the bilateral safeguard measure including the grounds for not selecting the measure described in subparagraph 2(a) of Article 2.13, and, where applicable, the proposed date of the application, extension or modification of the bilateral safeguard measure, its expected duration and the timetable for the progressive liberalisation of the measure provided for in paragraph 4.

3. A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party with a view to reviewing the information arising from the investigation referred to in Article 2.14 and notified under paragraph 1, exchanging views on the bilateral safeguard measure and reaching an agreement on compensation set out in Article 2.16. In the case of an extension of a measure, evidence that the domestic industry concerned is adjusting shall also be provided.

4. No bilateral safeguard measure shall be maintained except to the extent and for such time as may be necessary to prevent or remedy serious injury and to facilitate adjustment, provided that such time shall not exceed a period of three years. However, in very exceptional circumstances, a bilateral safeguard measure may be extended, provided that the total period of the bilateral safeguard measure, including such extensions, shall not exceed four years. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure is over one year, the Party maintaining the bilateral safeguard measure shall progressively liberalise the bilateral safeguard measure at regular intervals during the period of application.

5. No bilateral safeguard measure shall be applied again to the import of a particular originating good which has been subject to such a bilateral safeguard measure, for a period of time equal to the duration of the previous bilateral safeguard measure or one year, whichever is longer.

6. Neither Party shall apply or maintain a bilateral safeguard measure beyond the expiration of the transition period, except with the consent of the other Party.

7. Upon the termination of a bilateral safeguard measure, the rate of customs duty for an originating good subject to the measure shall be the rate which would have been in effect but for the bilateral safeguard measure.

8. The Parties shall review the provisions of this Section, if necessary, in the tenth year following the date of entry into force of this Agreement.

9. A written notice referred to in paragraphs 1 and 2 and any other communication between the Parties pursuant to this Section shall be done in the English or Japanese language.

Article 2.16  
Compensation

1. A Party proposing to apply or extend a bilateral safeguard measure shall provide to the other Party mutually agreed adequate means of trade compensation in the form of concessions of customs duties which are substantially equivalent to the value of the additional customs duties expected to result from the bilateral safeguard measure.

2. If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultations pursuant to paragraph 3 of Article 2.15, the Party against whose originating good the bilateral safeguard measure is applied shall be free to suspend the application of concessions of customs duties under this Agreement, which are substantially equivalent to the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions of customs duties only for the minimum period necessary to achieve the substantially equivalent effects and only while the bilateral safeguard measure is maintained.

3. The Party exercising the right of suspension provided for in paragraph 2 shall notify the other Party, in writing, at least 30 days before suspending the application of concessions.

Article 2.17  
Provisional Bilateral Safeguard Measures

1. In critical circumstances, where delay would cause damage which would be difficult to repair, a Party may take a provisional bilateral safeguard measure, which shall take the form of the measure set out in subparagraph 2(a) or (b) of Article 2.13, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party as a result of the elimination or reduction of a customs duty in accordance with Article 2.4 have caused or are threatening to cause serious injury to a domestic industry.

2. A Party shall deliver a written notice to the other Party prior to applying a provisional bilateral safeguard measure. Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is applied.

3. The duration of a provisional bilateral safeguard measure shall not exceed 200 days. During that period, the pertinent requirements of Articles 2.14 and 2.15 shall be met. The duration of the provisional bilateral safeguard measure shall be counted as a part of the period referred to in paragraph 4 of Article 2.15.

4. Paragraph 7 of Article 2.15 shall be applied *mutatis mutandis* to a provisional bilateral safeguard measure. The customs duty imposed as a result of the provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in paragraph 1 of Article 2.14 does not determine that increased imports of an originating good of the other Party have caused or threatened to cause serious injury to a domestic industry.

Article 2.18

Special Safeguard Measures on Specific Agricultural Goods

1. A Party may apply a special safeguard measure on specific originating agricultural goods classified under the tariff lines indicated with "PS\*" or "PS\*\*" in that Party's Schedule in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), hereinafter referred to as "special safeguard measure", only under the conditions set out in that Party's Schedule in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)).

2. In proposing to apply a special safeguard measure, a Party may, in lieu of paragraph 2 of Article 2.13, increase the rate of customs duty on the originating good to a level not to exceed the lesser of:

- (a) the most-favoured-nation applied rate of customs duty in effect at the time the special safeguard measure is applied;
- (b) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement; and
- (c) the Base Rate set out in that Party's Schedule in Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)).

3. The applied special safeguard measure shall only be maintained until the end of the year in which it has been imposed.

Note: For the purposes of this paragraph, the term "year" means the twelve-month period which starts on 1 April of that year.

4. Neither Party shall apply or maintain a special safeguard measure under this Article and at the same time apply or maintain a bilateral safeguard measure, a provisional bilateral safeguard measure, or a measure applied pursuant to Article XIX of the GATT 1994 and the Agreement on Safeguards, on the same goods.

5. Provisions on special safeguard measures shall be subject to review in the tenth year following entry into force of this Agreement, or a year on which the Parties otherwise agree, whichever comes first. The review shall proceed with a view to improving market access for the specific originating agricultural goods referred to in paragraph 1, through, for example, such measures as increasing the trigger level as set out in paragraph 3 of Section 1 (Notes for Schedule of Japan) of Part 3 of Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), reducing the applied customs duties on those goods, or if market conditions allow, terminating the special safeguard measure.

#### Article 2.19

##### Relation to Safeguard Measures under the WTO Agreement

1. Nothing in this Chapter shall prevent a Party from applying safeguard measures to an originating good of the other Party in accordance with:

- (a) Article XIX of the GATT 1994 and the Agreement on Safeguards; or
- (b) Article 5 of the Agreement on Agriculture.

2. A Party shall not apply a bilateral safeguard measure or a provisional bilateral safeguard measure under this Section on a good that is subject to a measure that the Party has applied pursuant to Article XIX of the GATT 1994 and the Agreement on Safeguards, or Article 5 of the Agreement on Agriculture, nor shall a Party continue to maintain a bilateral safeguard measure or a provisional bilateral safeguard measure on a good that becomes subject to a measure that the Party applies pursuant to Article XIX of the GATT 1994 and the Agreement on Safeguards or Article 5 of the Agreement on Agriculture.



3. The period of application of a bilateral safeguard measure referred to in this Section shall not be interrupted by a Party's non-application of the bilateral safeguard measure in accordance with paragraph 2. That Party may resume the application of the bilateral safeguard measure to imports of the originating good upon the termination of the safeguard measures applied in accordance with subparagraph 1(a) or (b), up to the remaining period of the bilateral safeguard measure.

### SECTION 3 OTHER PROVISIONS

#### Article 2.20

##### Reviews of Market Access and Protection of Competitiveness

1. For the purposes of Article 2.4, treatment of originating goods classified under the tariff lines indicated with "S" in Column 4 of the Schedule in Section 2 of a Party's Schedule to Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), shall be subject to review by the Parties in the fifth year following the date of entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first. The review shall proceed with a view to improving market access conditions through, for example, such measures as faster reduction and/or elimination of custom duties, streamlining tendering processes and increasing quota quantities, as well as addressing issues related to levies.

2. The Parties shall also conduct a review if there is a significant change to the competitiveness in the Japanese market of such originating good designated in paragraph 1 as a result of preferential market access being granted by Japan to a non-Party based on an international agreement with that non-Party, with a view to providing equivalent treatment to the originating good of Australia. The Parties shall commence such a review within three months following the date of entry into force of the international agreement with the non-Party and will conduct the review with the aim of concluding it within six months following the same date.

Article 2.21  
Sub-Committee on Trade in Goods

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Trade in Goods (hereinafter referred to in this Article as "the Sub-Committee").

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

- (a) reviewing and monitoring the implementation and operation of this Chapter;
- (b) discussing any issues relating to the Chapter, including:
  - (i) promoting trade in goods between the Parties, including through consultations on further liberalisation of customs duties and accelerating tariff elimination under this Agreement;
  - (ii) addressing tariff and non-tariff measures to trade in goods between the Parties; and
  - (iii) addressing issues relating to each Party's administration of its tariff rate quotas, including to promote transparency in its administration;
- (c) reporting the findings of the Sub-Committee to the Joint Committee; and
- (d) carrying out other functions which may be delegated by the Joint Committee.

3. The Sub-Committee shall review non-tariff measures, raised by either Party for the purposes of considering approaches that may facilitate trade between the Parties. The Sub-Committee shall, if necessary, report the findings through such a review to the Joint Committee.

4. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

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

Article 2.22  
Amendment of Annex 1

1. Without prejudice to the legal procedures of each Party with respect to the conclusion and amendment of international agreements, amendments relating to Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)) which are made to give effect to amendments of the Harmonized System and which include no change to the rates of customs duty to be applied to the originating goods of the other Party in accordance with Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)) may be made by diplomatic notes exchanged between the Governments of the Parties.

2. Any amendment pursuant to paragraph 1 shall enter into force on the date to be agreed by the Parties.

Article 2.23  
Operational Procedures

On the date of entry into force of this Agreement, the Joint Committee shall adopt Operational Procedures that provide detailed regulations pursuant to which the customs administrations, the competent governmental authorities and other authorised bodies of the Parties implement their functions in relation to the application of tariff rate quotas and other relevant issues.

CHAPTER 3  
RULES OF ORIGIN

Article 3.1  
Definitions

For the purposes of this Chapter:

- (a) the term "authorised body" means a competent governmental authority or other entity that is responsible for the issuing of a Certificate of Origin referred to in paragraph 1 of Article 3.15;

Note: In the case of Japan:

- (i) the authorised body is the Ministry of Economy, Trade and Industry, or its successor; and
- (ii) the Ministry of Economy, Trade and Industry, as the authorised body of Japan, may designate other certification bodies for the issuing of a Certificate of Origin referred to in paragraph 1 of Article 3.15 (hereinafter referred to as "other certification bodies").
- (b) the term "factory ships of the Party" or "vessels of the Party" respectively means factory ships or vessels which:
- (i) are registered in the Party;
- (ii) sail under the flag of the Party; and
- (iii) meet one of the following conditions:
- (A) they are at least 50 per cent owned by the nationals of the Parties;
- (B) they are owned by a juridical person which has its head office and its principal place of business in the Party; or

- (C) they are authorised by the Government of the Party to operate under a bare boat charter contract only in the Area of the Party;
- (c) the term "fungible goods" or "fungible materials" respectively means goods or materials that are interchangeable as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;
- (d) the term "Generally Accepted Accounting Principles" means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures;
- (e) the term "importer" means a person who imports a good into the importing Party;
- (f) the term "indirect materials" means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:
- (i) fuel and energy;
  - (ii) tools, dies and moulds;
  - (iii) spare parts and goods used in the maintenance of equipment and buildings;

- (iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;
  - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
  - (vi) equipment, devices and supplies used for testing or inspection;
  - (vii) catalysts and solvents; and
  - (viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (g) the term "material" means a good that is used in the production of another good;
  - (h) the term "originating material" means a material that qualifies as originating in accordance with the provisions of this Chapter;
  - (i) the term "packing materials and containers for transportation and shipment" means goods that are used to protect a good during transportation, other than packing materials and containers for retail sale referred to in Article 3.13;
  - (j) the term "preferential tariff treatment" means the application of customs duties to originating goods in accordance with paragraph 1 of Article 2.4 (Trade in Goods - Elimination or Reduction of Customs Duties); and
  - (k) the term "production" means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

Article 3.2  
Originating Goods

For the purposes of this Agreement, a good shall qualify as an originating good of a Party if it:

- (a) is wholly obtained in the Party, as provided for in Article 3.3;
- (b) is produced entirely in the Party exclusively from originating materials of the Party;
- (c) satisfies the requirements of Article 3.4 as a result of processes performed entirely in one or both Parties by one or more producers, and the last process of production of the good, other than the operations provided for in Article 3.7, was performed in the exporting Party; or
- (d) otherwise qualifies as an originating good under this Chapter,

and meets all other applicable requirements of this Chapter.

Article 3.3  
Wholly Obtained Goods

For the purposes of subparagraph (a) of Article 3.2, the following goods shall be considered as being wholly obtained in a Party:

- (a) live animals born and raised in the Area of the Party, excluding the sea outside the territorial sea of the Party;
- (b) animals obtained from hunting, trapping, fishing, gathering or capturing in the Area of the Party, excluding the sea outside the territorial sea of the Party;
- (c) goods obtained from live animals in the Area of the Party;
- (d) plants, fungi and algae, harvested, picked or gathered in the Area of the Party;

- (e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d), extracted or taken from the Area of the Party, excluding the seabed or subsoil beneath the seabed outside the territorial sea of the Party;
- (f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial sea of the Parties;
- (g) goods produced on board factory ships of the Party from the goods referred to in subparagraph (f);
- (h) goods taken by the Party or a person of the Party from the seabed or subsoil beneath the seabed outside the territorial sea of the Party, provided that the Party has rights to exploit such seabed or subsoil in accordance with international law;
- (i) articles collected in the Party which can no longer perform their original purpose nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of raw materials;
- (j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;
- (k) raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and
- (l) goods obtained or produced in the Area of the Party exclusively from the goods referred to in subparagraphs (a) through (k).



#### Article 3.4

##### Goods Produced Using Non-originating Materials

1. For the purposes of subparagraph (c) of Article 3.2, a good shall qualify as an originating good of a Party if it satisfies the applicable product specific rule set out in Annex 2 (Product Specific Rules).

2. For the purposes of paragraph 1, the rule requiring that the materials used have undergone a change in tariff classification or a specific manufacturing or processing operation, shall apply only to non-originating materials.

3. A good that does not undergo the required change in tariff classification or a specific manufacturing or processing operation shall be considered as an originating good of a Party if:

(a) in the case of a good other than those specified in subparagraph (b), the total value of non-originating materials used in the production of the good that have not undergone the required change in tariff classification or a specific manufacturing or processing operation does not exceed 10 per cent of the F.O.B.; or

(b) in the case of a good classified under Chapters 50 through 63 of the Harmonized System, the weight of all non-originating materials used in the production of the good that have not undergone the required change in tariff classification does not exceed 10 per cent of the total weight of the good,

provided that it meets all other applicable criteria set out in this Chapter for qualifying as an originating good.

4. Paragraph 3 shall not apply to a good provided for in Chapters 1 through 24 of the Harmonized System, except where the non-originating material used in the production of the good is provided for in a different subheading than the good for which origin is being determined under this Article.

5. The value of non-originating materials referred to in paragraph 3 shall, however, be included in calculating the value of non-originating materials used in the production of the good.

Article 3.5  
Calculation of Qualifying Value Content

1. For the purposes of paragraph 1 of Article 3.4, the product specific rules set out in Annex 2 (Product Specific Rules) using the value-added method require that the qualifying value content of a good, calculated in accordance with paragraph 2, is not less than the percentage specified by the rule for the good.

2. For the purposes of calculating the qualifying value content of a good, the following formula shall be applied:

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

where:

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

F.O.B. is, except as provided for in paragraph 3, the free-on-board value of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted, or repaid when the good is exported; and

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

3. F.O.B. referred to in paragraph 2 shall be the value:

- (a) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good or determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or

- (b) determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good.

4. For the purposes of paragraph 2, the value of a non-originating material used in the production of a good in a Party:

- (a) shall be determined in accordance with the Agreement on Customs Valuation, and shall include freight, insurance where appropriate, packing and all the other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located; or
- (b) if such value is unknown and cannot be ascertained, shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

5. For the purposes of paragraph 2, the value of non-originating materials of a good shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.

6. For the purposes of paragraph 2, the value of non-originating material produced in either Party may be limited to the value of materials contained therein that are not otherwise qualified as originating materials of either Party.

7. Paragraphs 5 and 6 may apply in calculating the value of any materials contained in a good as long as the documentary evidence of the value referred to therein is available.

8. For the purposes of subparagraph 3(b) or 4(a), in determining the value of a good or non-originating material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic acquisition of the good or the non-originating material including domestic transactions.

Article 3.6  
Accumulation

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

Article 3.7  
Non-Qualifying Operations

1. A good shall not be considered to be an originating good of the exporting Party merely by reason of:
  - (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;
  - (b) changes of packaging and breaking up and assembly of packages;
  - (c) disassembly;
  - (d) placing in bottles, cases, boxes and other simple packaging operations;
  - (e) collection of parts and components classified as a good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
  - (f) mere making-up of sets of articles;
  - (g) mere reclassification of goods without any physical change; or
  - (h) any combination of operations referred to in subparagraphs (a) through (g).
2. Paragraph 1 shall prevail over the product specific rules set out in Annex 2 (Product Specific Rules).

Article 3.8  
Consignment

A good shall not be considered to be an originating good if the good:

- (a) undergoes subsequent production or any other operation outside the Area of the exporting Party, other than repacking and relabelling for the purpose of satisfying the requirements of the importing Party, splitting up of the consignment, unloading, reloading, storing or any other operation necessary to preserve it in good condition or to transport the good to the importing Party during its transshipment and temporary storage; or
- (b) does not remain under customs control of one or more non-Parties while it is in those non-Parties.

Article 3.9  
Unassembled or Disassembled Goods

1. Where a good satisfies the requirements of the relevant provisions of Articles 3.2 through 3.7 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered to be an originating good of the other Party.

2. A good assembled in a Party from unassembled or disassembled materials, which were imported into the Party and classified as an assembled good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, shall be considered as an originating good of the Party, provided that the good would have satisfied the applicable requirements of the relevant provisions of Articles 3.2 through 3.7 had each of the non-originating materials among the unassembled or disassembled materials been imported into the Party separately and not in an unassembled or disassembled form.

Article 3.10  
Fungible Goods and Materials

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

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

Article 3.11  
Indirect Materials

Indirect materials used in the production of a good shall be treated as originating materials of the Party where the good is produced.

Article 3.12  
Accessories, Spare Parts and Tools

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

- (a) the accessories, spare parts or tools are not invoiced separately from the good, whether or not they are separately described in the invoice; and

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

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

3. Where accessories, spare parts or tools are not customary for the good or are invoiced separately from the good, they shall be treated as separate goods for the purpose of origin determination.

#### Article 3.13

##### Packing Materials and Containers

1. Packing materials and containers for transportation and shipment of a good shall be disregarded in determining the origin of any good.

2. Packing materials and containers in which a good is packaged for retail sale, when classified together with the good, shall be disregarded in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification requirements set out in Annex 2 (Product Specific Rules).

3. If a good is subject to a qualifying value content requirement, the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

#### Article 3.14

##### Documentary Evidence of Origin

For the purposes of this Chapter, the following documents shall be considered to be Documentary Evidence of Origin:

- (a) a Certificate of Origin referred to in Article 3.15; or
- (b) an origin certification document referred to in Article 3.16.

Article 3.15  
Certificate of Origin

1. A Certificate of Origin shall be issued by an authorised body or other certification bodies of the exporting Party, following a written application submitted by an exporter, by a producer or, under the exporter's or producer's responsibility, by their authorised representative located in the exporting Party.

2. The Certificate of Origin shall:

- (a) specify that the goods described therein are originating goods;
- (b) be made in respect of one or more goods and may include a variety of goods;
- (c) be in a printed format or such other medium agreed by the Parties;
- (d) contain the data elements set out in Annex 3 (Data Elements for Documentary Evidence of Origin);
- (e) remain valid for one year from the date on which it was issued; and
- (f) be applicable to a single importation, unless the Parties otherwise agree.

3. Where an exporter in a Party is not the producer of the good, the exporter may apply for a Certificate of Origin on the basis of:

- (a) its knowledge that the good qualifies as an originating good based on the information provided by the producer;



- (b) a written or electronic declaration or statement that the good qualifies as an originating good, provided by the producer; or
- (c) a written or electronic declaration or statement that the good qualifies as an originating good, voluntarily provided by the producer of the good directly to the authorised body or other certification bodies of the exporting Party on request of the exporter.

4. Each Party shall provide that its authorised bodies or other certification bodies carry out proper examination of each application for a Certificate of Origin to ensure that:

- (a) goods described therein are originating goods; and
- (b) the data to be contained in the Certificate of Origin corresponds to that in supporting documents submitted.

5. A Certificate of Origin which is submitted to the customs administration of the importing Party after its expiration date may be accepted, in accordance with the laws and regulations or administrative procedures of the importing Party, when failure to observe the time-limit is due to *force majeure* or other valid causes beyond the control of the exporter, producer or importer.

6. On entry into force of this Agreement, each Party shall provide the other Party with a sample format of a Certificate of Origin, the names, addresses, specimen signatures of representatives, and impressions of the stamps or official seals and other details of its authorised bodies or other certification bodies that the Parties may agree. Any subsequent change shall be promptly notified.

Article 3.16  
Origin Certification Document

1. An origin certification document referred to in subparagraph (b) of Article 3.14 may be completed, in accordance with this Article, by an importer, by an exporter, or by a producer of the good on the basis of:
  - (a) the importer's, exporter's or producer's information demonstrating that the good is an originating good;
  - (b) in the case of an origin certification document completed by an importer, reasonable reliance on the exporter's or, if the exporter is not a producer of the good, producer's written or electronic declaration or statement that the good is an originating good; or
  - (c) in the case of an origin certification document completed by an exporter, reasonable reliance on, if the exporter is not the producer of the good, the producer's written or electronic declaration or statement that the good is an originating good.
  
2. An origin certification document shall:
  - (a) specify that the goods described therein are originating goods;
  - (b) be made in respect of one or more goods and may include a variety of goods;
  - (c) be in a print format or an electronic format;
  - (d) contain the data elements set out in Annex 3 (Data Elements for Documentary Evidence of Origin);
  - (e) remain valid for one year from the date on which it was completed; and
  - (f) be applicable to a single importation, unless the Parties otherwise agree.
  
3. An origin certification document which is submitted to the customs administration of the importing Party after its

expiration date may be accepted, in accordance with the laws and regulations or administrative procedures of the importing Party, when failure to observe the time-limit is due to *force majeure* or other valid causes beyond the control of the exporter, producer or importer.

4. On entry into force of this Agreement, each Party shall provide the other Party with a sample format of an origin certification document. Any subsequent change shall be promptly notified.

#### Article 3.17

##### Claim for Preferential Tariff Treatment

1. A claim for preferential tariff treatment shall be supported by Documentary Evidence of Origin.
2. Unless otherwise provided for in this Chapter, the importing Party shall grant preferential tariff treatment to a good imported from the exporting Party, provided that:
  - (a) the importer requests preferential tariff treatment at the time of importation;
  - (b) the good qualifies as an originating good of the exporting Party; and
  - (c) the importer provides, on request of the customs administration of the importing Party, Documentary Evidence of Origin and, where appropriate, other evidence that the good qualifies as an originating good, in accordance with the laws and regulations of the importing Party.

Note 1: Without prejudice to the authority of the customs administration of the importing Party to require the importer to provide the original of the Certificate of Origin, for the purposes of claiming preferential tariff treatment, the importer may present a copy of the Certificate of Origin on request of the customs administration of the importing Party, provided that the original of the Certificate of Origin is in possession of the importer.

Note 2: Without prejudice to the authority of the customs administration of the importing Party to require the importer to provide the original of the origin certification document, for the purposes of claiming preferential tariff treatment, the importer may present a copy of the origin certification document on request of the customs administration of the importing Party.

3. An importer should promptly make a corrected customs import declaration in a manner required by the customs administration of the importing Party and pay any duties owing where the importer has reason to believe that the Documentary Evidence of Origin on which a claim was based contains information that is not correct.

4. Where an originating good of the exporting Party is imported through one or more non-Parties, the importing Party may require importers that claim preferential tariff treatment for the good to submit evidence that the good meets the requirements for an originating good specified in Article 3.8 in accordance with the applicable laws and regulations of the importing Party.

5. Each Party shall provide that the importer may, in accordance with the laws and regulations of the importing Party, apply for:

- (a) in the case of Australia, where the importer does not claim preferential tariff treatment at the time of importation of the good, a refund of any excess customs duties paid as a result of the good not having been granted preferential tariff treatment, provided that the requirements in subparagraphs 2(b) and (c) are met; or

- (b) in the case of Japan, where the importer does not have Documentary Evidence of Origin in its possession at the time of importation of an originating good, the temporary deferment of the presentation of Documentary Evidence of Origin by paying the deposit for preferential tariff treatment, which will be released upon the presentation of Documentary Evidence of Origin to the customs administration of the importing Party.

#### Article 3.18

##### Waiver of Documentary Evidence of Origin

Each Party shall provide that Documentary Evidence of Origin shall not be required for:

- (a) an importation of a good whose customs value does not exceed, in the case of Australia, 1,000 Australian Dollars or, in the case of Japan, 100,000 Yen, or such amount as each Party may establish; or
- (b) an importation of a good for which the importing Party has waived the requirement for Documentary Evidence of Origin,

provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the Documentary Evidence of Origin requirements of Articles 3.15, 3.16 and 3.17.

#### Article 3.19

##### Measures Regarding an Erroneous or False Documentary Evidence of Origin

Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate measures to prevent an erroneous or false Documentary Evidence of Origin from being used or circulated.

Article 3.20  
Record-Keeping Requirements

1. Each Party shall provide that:
  - (a) an exporter or a producer that has been issued a Certificate of Origin or completed an origin certification document or provided a written or electronic declaration or statement referred to in subparagraph 3(b) or (c) of Article 3.15 or in subparagraph 1(b) or (c) of Article 3.16, shall maintain, for five years, in accordance with relevant laws and regulations of the exporting Party, all records necessary to demonstrate that the good for which the Documentary Evidence of Origin was issued or completed was an originating good;
  - (b) an importer claiming preferential tariff treatment:
    - (i) that is supported by a Certificate of Origin or an origin certification document completed by an exporter or a producer, shall maintain, for a period required under relevant laws and regulations of the importing Party, such documentation, including an original or copy of the Certificate of Origin or an original or copy of the origin certification document, as the importing Party may require relating to the importation of the good; or
    - (ii) that is supported by an origin certification document completed by the importer, shall maintain, for a period required under relevant laws and regulations of the importing Party, such documentation, including an original or copy of the origin certification document and all other records necessary to demonstrate that the good for which the origin certification document was completed was an originating good, as the importing Party may require relating to the importation of the good; and

- (c) an authorised body or other certification bodies of the exporting Party shall maintain, for five years, in accordance with relevant laws, regulations or accreditation requirements of the exporting Party, all relevant documents pertaining to a Certificate of Origin.

2. The records to be kept in accordance with this Article may include electronic records.

#### Article 3.21 Origin Verification

1. In order to ensure the proper application of this Chapter, the Parties shall, subject to available resources, assist each other to carry out verification of the information related to Documentary Evidence of Origin, in accordance with this Agreement and their respective laws and regulations.

2. For the purposes of determining whether a good imported into one Party from the other Party qualifies as an originating good, the customs administration of the importing Party may conduct a verification action by means of:

- (a) written requests for information from the importer;
- (b) written requests to the authorised body or customs administration of the exporting Party to verify the validity of Documentary Evidence of Origin subject to available resources of the exporting Party;
- (c) written requests for information from the exporter or producer referred to in subparagraph 1(a) of Article 3.20 in the exporting Party; or
- (d) verification visits to the premises of the exporter or producer referred to in subparagraph 1(a) of Article 3.20 in the exporting Party in accordance with Article 3.22.

3. For the purposes of subparagraphs 2(b) and (c), the customs administration of the importing Party shall allow the exporter, producer, authorised body or customs administration of the exporting Party a period of 45 days from the date of receipt of the written request to respond or any other time period agreed upon by the Parties.

4. The customs administration of the importing Party shall endeavour to complete any action under paragraph 2 to verify eligibility for preferential tariff treatment within six months. Upon the completion of the action under paragraph 2, the customs administration of the importing Party shall provide written notification of its decision as well as the legal basis and findings of fact on which the decision was made to:

- (a) where a written request for information under subparagraph 2(a), (b) or (c) was made, the importer, exporter, producer, authorised body or customs administration of the exporting Party who was requested to provide information; and
- (b) where a verification visit under subparagraph 2(d) was undertaken, the exporting Party and the exporter and the producer whose premises were visited.

#### Article 3.22 Verification Visit

1. A verification visit referred to in subparagraph 2(d) of Article 3.21 shall be conducted under the conditions set out by the exporting Party.

2. Prior to the verification visit referred to in paragraph 1:

- (a) the importing Party shall provide a request to the exporting Party in writing on the verification visit to the premises of the exporter or producer at least 40 days in advance of the proposed date of the visit; and



- (b) the exporting Party shall respond to the importing Party in writing on whether the requested verification visit is accepted or refused, within 30 days from the receipt by the exporting Party of the request referred to in subparagraph (a). The exporting Party shall request the written consent of the exporter or producer whose premises are to be visited.

3. The written request referred to in subparagraph 2(a) shall include:

- (a) the identity of the customs administration issuing the request;
- (b) the name of the exporter or producer to whom the request is addressed;
- (c) the date on which the written request is made;
- (d) the proposed date and place of the visit;
- (e) the objective and scope of the requested visit, including specific reference to the good subject to verification referred to in the Documentary Evidence of Origin; and
- (f) the names and titles of the officials of the customs administration of the importing Party who will participate in the visit.

#### Article 3.23

##### Denial of Preferential Tariff Treatment

1. The importing Party may deny a claim for preferential tariff treatment where:

- (a) the good does not meet the requirements of this Chapter;
- (b) the exporter, producer or importer of the good fails or has failed to comply with any of the relevant requirements for obtaining preferential tariff treatment;

- (c) the exporting Party fails to respond to the importing Party in writing on the requested verification visit in accordance with subparagraph 2(b) of Article 3.22, or provides a written response indicating that the requested verification visit has been refused;
- (d) in the case that a claim for preferential tariff treatment is supported by a Certificate of Origin or by an origin certification document completed by an exporter or producer, the importer and, either one of the exporter, producer or authorised body of the exporting Party fails to provide sufficient information requested by the customs administration of the importing Party in accordance with Article 3.21 which demonstrates that the good is an originating good; or
- (e) in the case that a claim for preferential tariff treatment is supported by an origin certification document completed by the importer, the information provided to the customs administration of the importing Party in accordance with subparagraph 2(a) of Article 3.21 is not sufficient to prove that the good qualifies as an originating good.

2. The importing Party may suspend or deny the application of preferential tariff treatment to a good that is the subject of an origin verification action under Article 3.21 for the duration of that action. However, the suspension of preferential tariff treatment shall not be a reason to stop the release of the good, provided any applicable deposit, fees, charges or duties are paid.

3. The importing Party may suspend or deny the application of preferential tariff treatment on any subsequent import of a good where the relevant authority had already determined that an identical good from the same producer was not eligible for such treatment, until it is demonstrated that the good complies with the provisions under this Chapter.

Article 3.24  
Non-Party Invoices

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

Article 3.25  
Confidentiality

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

2. Information obtained by the customs administration of the importing Party pursuant to this Chapter:

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

3. This Article shall not preclude the use or disclosure of information to the extent such use or disclosure is required by the laws and regulations of the importing Party receiving the information. The importing Party shall, wherever possible, give advance notice of any such disclosure to the exporting Party.

Article 3.26  
Penalties

Each Party shall adopt or maintain appropriate penalties or other measures against violations of its laws and regulations relating to the provisions of this Chapter.

### Article 3.27

#### Transitional Provisions for Goods in Transport or Storage

1. Within four months after the date of entry into force of this Agreement, or such longer period as allowed by the importing Party, the customs administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of this Agreement:

- (a) is in the process of being transported from the exporting Party to the importing Party; or
- (b) has not been released from customs control, including from temporary storage in a warehouse regulated by the customs administration of the importing Party.

2. For the purpose of paragraph 1, the provisions of Article 3.17 shall apply, and for the purpose of this Article, a Certificate of Origin may be issued retrospectively.

### Article 3.28

#### Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as "the Sub-Committee").

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

- (a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:
  - (i) the implementation and operation of this Chapter;
  - (ii) any amendments to Annex 2 (Product Specific Rules) including amendments to reflect periodic amendments to the Harmonized System, and to Annex 3 (Data Elements for Documentary Evidence of Origin), proposed by either Party; and

- (iii) Chapter 2 of the Implementing Agreement referred to in Article 1.12 (General Provisions - Implementing Agreement);
- (b) considering any other matter as the Parties may agree related to this Chapter;
- (c) reporting the findings of the Sub-Committee to the Joint Committee; and
- (d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall commence a review of this Chapter, within one year following entry into force of this Agreement. This review will focus on improvements to the origin certification system. The review will also give consideration to the inclusion of additional product specific rules relating to specific manufacturing or processing operations and to extending applicable rules to goods exempted from their application at entry into force of this Agreement. The Sub-Committee will ensure that the rules as set out in subsequent agreements to which both Parties are party are, as appropriate and at the agreement of Parties, incorporated into this Agreement.

4. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

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

#### Article 3.29 Amendments to Annexes 2 and 3

1. Without prejudice to the legal procedures of each Party with respect to the conclusion and amendment of international agreements, amendments relating to:

- (a) Annex 2 (Product Specific Rules); or
- (b) Annex 3 (Data Elements for Documentary Evidence of Origin),

may be made by diplomatic notes exchanged between the Governments of the Parties.

2. Any amendment pursuant to paragraph 1 shall enter into force on the date to be agreed by the Parties.

CHAPTER 4  
CUSTOMS PROCEDURES

Article 4.1  
Scope

This Chapter shall apply to customs procedures applied to goods traded between the Parties and shall be implemented by the Parties in accordance with the laws and regulations of each Party.

Article 4.2  
Definitions

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

Article 4.3  
Transparency

1. Each Party shall ensure that all relevant information of general application pertaining to its customs laws is readily available to any interested person either in print or through the Internet.
2. When information that has been made available must be revised due to changes in a Party's customs laws, that Party shall make the revised information readily available, sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.

3. On request of any interested person of the Parties, a Party shall provide, as quickly and as accurately as possible, information relating to the specific customs matters raised by the interested person and pertaining to its customs laws, and any other pertinent information of which it considers the interested person should be made aware.

4. Each Party shall designate one or more enquiry points to answer reasonable enquiries from any interested person of the Parties concerning customs matters and shall make publicly available, including through the Internet, the names, addresses and telephone numbers of such enquiry points.

#### Article 4.4 Customs Clearance

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

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

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



3. Each Party shall periodically review its customs procedures with a view to exploring ways of further facilitating legitimate trade flows between the Parties while ensuring effective enforcement of its customs laws.

Article 4.5  
Advance Rulings

1. The importing Party shall provide for advance rulings that are issued, prior to the importation of a good of the exporting Party, to importers of the good or their authorised agents, or exporters or producers of the good in the exporting Party or their authorised agents, concerning the tariff classification, customs valuation and origin of the good, as well as the qualification of the good as an originating good of the exporting Party under the provisions of Chapter 3 (Rules of Origin).

2. Where a written application is made with all the necessary information and the importing Party has no reasonable grounds to deny issuance, the importing Party shall endeavour to issue such a written advance ruling as referred to in paragraph 1. The importing Party shall adopt or maintain procedures for issuing advance rulings which satisfy the requirements specified in the Implementing Agreement.

3. The advance ruling issued in accordance with paragraph 2 shall remain valid for the period determined by the importing Party, in accordance with its laws, regulations and procedures.

4. The importing Party may modify or revoke the advance ruling issued in accordance with paragraph 2 in such cases as are specified in the Implementing Agreement.

5. The importing Party shall, where appropriate, make publicly available the advance ruling issued in accordance with paragraph 2.

Article 4.6  
Temporary Admission and Goods in Transit

1. Each Party shall continue to facilitate procedures for the temporary admission of goods traded between the Parties in accordance with its laws, regulations and international obligations, including those under the Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods, done at Brussels on 6 December 1961, as amended.

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

3. For the purposes of this Article, the term "temporary admission" means customs procedures under which certain goods may be brought into a customs territory conditionally, relieved totally or partially from the payment of customs duties. Such goods shall be imported for a specific purpose and intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Article 4.7  
Cooperation and Exchange of Information

1. The Parties shall, within the competence and available resources of their respective customs administrations, cooperate and exchange information in the field of customs procedures.

2. Such cooperation and exchange of information shall be implemented as provided for in the Implementing Agreement.

Article 4.8  
Review Process

Each Party shall, in relation to any decision concerning customs matters taken by the Party, provide affected parties with easily accessible processes of administrative and judicial review. Such review shall be independent from the official or office making the decision.

Article 4.9  
Sub-Committee on Customs Procedures

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Customs Procedures (hereinafter referred to in this Article as "the Sub-Committee").
2. The functions of the Sub-Committee shall be:
  - (a) reviewing and monitoring the implementation and operation of this Chapter;
  - (b) identifying areas relating to this Chapter to be improved to facilitate trade between the Parties;
  - (c) reporting the findings of the Sub-Committee to the Joint Committee; and
  - (d) carrying out other functions as may be delegated by the Joint Committee.
3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.
4. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

CHAPTER 5  
SANITARY AND PHYTOSANITARY COOPERATION

Article 5.1  
Scope

This Chapter shall apply to all SPS measures of a Party that may, directly or indirectly, affect trade between the Parties.

Article 5.2  
Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations under the SPS Agreement.

Article 5.3  
Cooperation

1. The Parties shall give positive consideration to further cooperation through:
  - (a) exchanging views and information at a bilateral level and in relevant international bodies engaged in food safety and human, animal or plant life or health issues; and
  - (b) facilitating the timely exchange of information on their respective SPS measures.
  
2. Where a Party makes a notification in accordance with subparagraph 5(b) or 6(a) of Annex B to the SPS Agreement, it shall provide a copy of the notification electronically to the other Party at the same time as the notification is provided to the World Trade Organization.

#### Article 5.4

##### Sub-Committee on Sanitary and Phytosanitary Cooperation

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Sanitary and Phytosanitary Cooperation (hereinafter referred to in this Chapter as "the Sub-Committee").
2. The functions of the Sub-Committee shall be:
  - (a) reviewing and monitoring the implementation and operation of this Chapter;
  - (b) undertaking consultations, including science-based consultations, to identify and address specific issues that may arise from the application of SPS measures with the objective of achieving mutually acceptable solutions;
  - (c) as appropriate, reporting the findings of the Sub-Committee to the Joint Committee; and
  - (d) carrying out other functions as may be delegated by the Joint Committee.
3. The Sub-Committee shall coordinate its activities with those of the relevant consultative fora of the Parties, with the objective of avoiding unnecessary duplication and maximising efficiency of efforts of the Parties on SPS measures.
4. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties with responsibility for SPS measures.
5. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

#### Article 5.5

##### Chapter Coordinator

1. For the purposes of the effective implementation and operation of this Chapter, each Party shall designate the following governmental authority as its Chapter Coordinator:

- (a) for Australia, the Department of Agriculture, or its successor; and
  - (b) for Japan, the Ministry of Foreign Affairs, or its successor.
2. The functions of the Chapter Coordinators shall be:
- (a) coordinating the work of the Sub-Committee and facilitating the implementation of this Chapter and decisions of the Sub-Committee; and
  - (b) answering all reasonable enquiries from the other Party regarding SPS measures and, as appropriate, providing the other Party with other relevant information.
3. The Chapter Coordinators shall communicate with each other by any agreed method that is appropriate for the efficient and effective discharge of their functions.

#### Article 5.6

##### Non-Application of Chapter 19 (Dispute Settlement)

The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter.

CHAPTER 6  
TECHNICAL REGULATIONS, STANDARDS AND  
CONFORMITY ASSESSMENT PROCEDURES

Article 6.1  
Scope

1. This Chapter shall apply to technical regulations, standards and conformity assessment procedures that may, directly or indirectly, affect trade in goods between the Parties.
2. This Chapter shall not apply to purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies or to SPS measures.
3. Each Party shall take such reasonable measures as may be available to it to ensure compliance in the implementation of the provisions of this Chapter by local government and non-governmental bodies within its Area.

Article 6.2  
Definitions

For the purposes of this Chapter:

- (a) the term "TBT Agreement" means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement; and
- (b) the definitions set out in the TBT Agreement shall apply.

Article 6.3  
Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations under the TBT Agreement.

#### Article 6.4

##### International Standards, Guides or Recommendations

1. Subject to paragraph 4 of Article 2 and paragraph 4 of Article 5 of the TBT Agreement, each Party shall use relevant international standards, guides or recommendations, or their relevant parts, as a basis for its technical regulations and conformity assessment procedures.

2. Where a Party does not use an international standard, guide or recommendation referred to in paragraph 1, or their relevant parts, as a basis for its technical regulations or conformity assessment procedures, it shall, on request of the other Party, explain the reasons therefor.

3. The Parties shall encourage their respective standardising bodies to consult and exchange views on matters under discussion in relevant international or regional bodies that develop standards, guides, recommendations or policies relevant to this Chapter.

#### Article 6.5

##### Technical Regulations

1. In accordance with paragraph 7 of Article 2 of the TBT Agreement, each Party shall give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from its own, provided that it is satisfied that these regulations adequately fulfil the objectives of its own regulations.

2. Where a Party does not accept a technical regulation of the other Party as equivalent to its own, it shall, on request of the other Party, explain the reasons therefor.

#### Article 6.6

##### Conformity Assessment Procedures

1. In accordance with Article 6 of the TBT Agreement, each Party shall ensure, to the extent possible, that results of conformity assessment procedures conducted in the Area of the other Party are accepted.



2. Each Party recognises that a broad range of mechanisms exists to facilitate the acceptance of the results of conformity assessment procedures conducted in the Area of the other Party. Each Party shall, on request of the other Party, provide information on the range of such mechanisms used with a view to facilitating acceptance of conformity assessment results.

3. Where a Party does not accept the results of a conformity assessment procedure conducted in the Area of the other Party as referred to in paragraph 1, it shall, on request of the other Party, explain the reasons therefor.

4. Where a Party accredits, approves, licenses, or otherwise recognises a body assessing conformity with a specific technical regulation or standard in its Area and refuses to accredit, approve, license, or otherwise recognise a body assessing conformity with that technical regulation or standard in the Area of the other Party, it shall, on request of the other Party, explain the reasons therefor.

5. Further to paragraph 3 of Article 6 of the TBT Agreement, where a Party declines a request from the other Party to engage in negotiations to conclude an agreement or arrangement on facilitating recognition in the Area of the Party of the results of conformity assessment procedures conducted by the conformity assessment bodies in the Area of the other Party, it shall, on request of the other Party, explain the reasons therefor.

#### Article 6.7 Transparency

1. Each Party shall allow persons of the other Party to participate in the development of technical regulations, standards and conformity assessment procedures, subject to its laws and regulations or administrative arrangements, on terms no less favourable than those accorded to its own persons.

2. As applicable, each Party shall recommend that non-governmental bodies in its Area observe paragraph 1 in relation to the development of standards and voluntary conformity assessment procedures.

3. Where a Party makes a notification in accordance with paragraph 9.2 or 10.1 of Article 2, or paragraph 6.2 or 7.1 of Article 5, of the TBT Agreement, it shall provide immediately a copy of the notification to the other Party electronically through the enquiry point the Party has established in accordance with Article 10 of the TBT Agreement. On request of the other Party, a Party shall provide the other Party with information regarding the objective of, and rationale for, a technical regulation, standard or conformity assessment procedure that the Party has adopted or is proposing to adopt.

#### Article 6.8

##### Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures (hereinafter referred to in this Chapter as "the Sub-Committee").
2. The functions of the Sub-Committee shall be:
  - (a) exchanging information on technical regulations, standards and conformity assessment procedures;
  - (b) reviewing and monitoring the implementation and operation of this Chapter;
  - (c) undertaking consultation on issues related to technical regulations, standards and conformity assessment procedures, including, if the Parties so decide, by establishing *ad hoc* working groups;
  - (d) discussing any issues related to this Chapter;
  - (e) as appropriate, reporting the findings and the outcomes of discussions of the Sub-Committee to the Joint Committee; and
  - (f) carrying out other functions as may be delegated by the Joint Committee.
3. The Sub-Committee:

- (a) shall be composed of and co-chaired by representatives of the Governments of the Parties; and
- (b) may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, with necessary expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee.

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

5. Where a Party declines a request from the other Party to consult on an issue relevant to this Chapter, it shall, on request of the other Party, explain the reasons therefor.

#### Article 6.9 Chapter Coordinator

1. For the purposes of the effective implementation and operation of this Chapter, each Party shall designate the following governmental authority as its Chapter Coordinator:

- (a) for Australia, the Department of Industry, or its successor; and
- (b) for Japan, the Ministry of Foreign Affairs, or its successor.

2. The functions of the Chapter Coordinators shall be:

- (a) coordinating the work of the Sub-Committee and facilitating the implementation of this Chapter and the decisions of the Sub-Committee; and
- (b) answering all reasonable enquiries from the other Party regarding technical regulations, standards and conformity assessment procedures and, as appropriate, providing the other Party with other relevant information.

3. The Chapter Coordinators shall communicate with each other by any agreed method that is appropriate for the efficient and effective discharge of their functions.

Article 6.10  
Information Exchange

Any information or explanation that is provided on request of a Party in accordance with the provisions of this Chapter shall be provided in print or electronically within a reasonable period of time.

Article 6.11  
Non-Application of Chapter 19 (Dispute Settlement)

The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter.

CHAPTER 7  
FOOD SUPPLY

Article 7.1  
Basic Principle

The Parties recognise the importance of strengthening their stable relationship in trade in food.

Article 7.2  
Definitions

For the purposes of this Chapter, the term "essential food" means any good listed in Annex 4 (List of Essential Food).

Article 7.3  
Export Restrictions on Essential Food

1. Each Party shall endeavour not to introduce or maintain any prohibitions or restrictions on the exportation or sale for export of any essential food to the other Party as set out in paragraph 2(a) of Article XI of the GATT 1994.

2. Where a Party intends to adopt an export prohibition or restriction on an essential food to the other Party in accordance with paragraph 2(a) of Article XI of the GATT 1994, it shall:

- (a) seek to limit such prohibition or restriction to the extent necessary, giving due consideration to its possible negative effects on the other Party's food security;
- (b) before adopting such a prohibition or restriction, provide notice in writing, as far in advance as practicable, to the other Party of such prohibition or restriction and its reasons, together with its nature and expected duration; and

- (c) on request, provide the other Party with reasonable opportunity for consultation with respect to any matter related to such prohibition or restriction with a view to minimising the negative effects on the other Party's food security.

3. The Parties shall review this Article with a view to considering the approach on avoiding the introduction or maintenance of any prohibition or restriction on the exportation or sale for export of essential food ten years after the date of entry into force of this Agreement, unless the Parties otherwise agree.

#### Article 7.4 Promotion and Facilitation of Investment

In order to promote investment in the food sector, each Party shall designate a contact point to respond to all enquiries from interested parties in the other Party regarding investment in the food sector and, if appropriate, to provide the relevant information.

#### Article 7.5 Consultations for Supply of Essential Food

1. Each Party shall designate a contact point for each essential food for prompt communication.
2. Each Party shall promptly notify the other Party when a significant decrease in the export volume of any essential food is foreseen.
3. The Parties shall enter into consultations with respect to the matters specified in paragraph 2 with a view to supporting stable trade in essential food. Such consultations shall be held by representatives of the Governments of the Parties, and the Governments of the Parties may invite representatives of other public and private entities with necessary expertise relevant to the issues to be discussed.

CHAPTER 8  
ENERGY AND MINERAL RESOURCES

Article 8.1  
Basic Principle

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

Article 8.2  
Definitions

For the purposes of this Chapter:

- (a) the term "energy and mineral resource good" means any good listed in Annex 5 (List of Energy and Mineral Resource Goods);
- (b) the term "energy and mineral resource regulatory body" means any body responsible for the regulation of energy and mineral resources;
- (c) the term "energy and mineral resource regulatory measure" means any measure by one or more energy and mineral resource regulatory body that directly affects the exploration, extraction, processing, production, transportation, distribution or sale of an energy and mineral resource good; and
- (d) the term "export licensing procedures" means administrative procedures, whether or not referred to as "licensing", used by a Party for the operation of export licensing regimes requiring the submission of an application or other documentation, other than that required for customs clearance purposes, to the relevant administrative body, as a prior condition for exportation from that Party.

### Article 8.3

#### Stable Supply of Energy and Mineral Resources

1. Recognising the importance of a stable supply of energy and mineral resource goods and the role that trade, investment and cooperation (including on infrastructure development) play in achieving long term security, each Party shall take reasonable measures as may be available to it for that purpose.

2. Without prejudice to Article 19.4 (Dispute Settlement - Consultations), if there arises a severe and sustained disruption to supply of an energy and mineral resource good or threat thereof, a Party may request consultations with the other Party. When such a request is made, the other Party shall reply promptly to the request and enter into consultations to discuss the matter within a reasonable period of time after the date of receipt of that request. The Parties shall explore and endeavour to take any appropriate actions available to them that would contribute to the resolution of the disruption or threat thereof described above.

### Article 8.4

#### Export Restrictions

1. Each Party shall endeavour not to introduce or maintain any prohibitions or restrictions on the exportation or sale for export of any energy and mineral resource goods as set out in paragraph 2(a) of Article XI, or taken consistently with Article XX(g), of the GATT 1994.

2. Where a Party intends to adopt an export prohibition or restriction on an energy and mineral resource good in accordance with paragraph 2(a) of Article XI or Article XX(g) of the GATT 1994, the Party shall:

- (a) seek to limit such prohibition or restriction to the extent necessary, giving due consideration to its possible negative effects on the other Party's energy and mineral resources security;



- (b) provide notice in writing, as far in advance as practicable, to the other Party of such prohibition or restriction and its reasons together with its nature and expected duration; and
- (c) on request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to such prohibition or restriction.

Note: For greater certainty, nothing in this Article shall be construed to require the Parties to take any measures inconsistent with the relevant provisions of the GATT 1994.

#### Article 8.5 Export Licensing Procedures and Administrations

If a Party adopts or maintains export licensing procedures with respect to an energy and mineral resource good:

- (a) the implementation shall be undertaken in a transparent and predictable manner, in accordance with its laws and regulations;
- (b) all information concerning procedures for the submission of applications, the administrative bodies to be approached and the lists of products subject to the licensing requirement shall be published, as soon as possible, in such a manner as to enable the other Party and traders of the other Party to become acquainted with them. Any modification to export licensing procedures or the list of products subject to export licensing shall also be published in the same manner;
- (c) the Party shall provide, on request of the other Party, all relevant information concerning the administration of the restrictions in accordance with its laws and regulations;

- (d) when administering quotas by means of export licensing, the Party shall inform the other Party of the overall amount of quotas to be applied and any change thereof;
- (e) the Party shall hold consultations on request of the other Party, on the rules for such procedures with the other Party; and
- (f) if a licence application is not approved, an applicant of the other Party shall, on request, be given the reason therefor and shall have a right of appeal or review in accordance with the legislation or procedures of the Party to which the licence application is submitted.

#### Article 8.6

##### Energy and Mineral Resource Regulatory Measures

1. In the introduction of any energy and mineral resource regulatory measure of general application after the date of entry into force of this Agreement, a Party shall take into consideration the impact on commercial activities and implement such measure in an orderly and equitable manner in accordance with its laws and regulations.
2. On request of a Party, the other Party shall promptly provide information and respond to questions pertaining to any new energy and mineral resource regulatory measure of general application.
3. In cases where a Party adopts any new energy and mineral resource regulatory measure of general application that might materially affect the operation of this Chapter or otherwise substantially affect the other Party's interests under this Chapter, the Party shall notify the other Party of such measure prior to the implementation of such measure, or as soon as possible thereafter.
4. Where a Party adopts any new energy and mineral resource regulatory measure under paragraph 3, it shall, on request of the other Party, hold consultations with the other Party. Each Party shall accord due consideration to views presented by the other Party in the course of such consultations.

Article 8.7  
Cooperation

The Parties shall, in accordance with their respective laws and regulations and subject to their available resources, promote cooperation for strengthening stable and mutually beneficial relationships in the energy and mineral resources sector.

Article 8.8  
Sub-Committee on Energy and Mineral Resources

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Energy and Mineral Resources (hereinafter referred to in this Article as "the Sub-Committee").

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

- (a) reviewing and monitoring the implementation and operation of this Chapter;
- (b) exchanging information on any matters related to this Chapter;
- (c) reviewing the provisions of this Chapter, taking into account developments in the energy and mineral resources sector;
- (d) discussing any issues related to this Chapter, in cooperation, where appropriate, with other relevant Sub-Committees established in accordance with this Agreement;
- (e) as appropriate, reporting the findings of the Sub-Committee, and making recommendations to the Joint Committee; and
- (f) carry out other functions as may be delegated by the Joint Committee.

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

4. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

5. The Sub-Committee may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, including from the private sector, or regional or local governments, with expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee.

CHAPTER 9  
TRADE IN SERVICES

Article 9.1  
Scope

1. This Chapter shall apply to measures adopted or maintained by a Party affecting trade in services, including measures with respect to:

(a) the supply of a service;

Note: Measures with respect to the supply of a service include those with respect to the provision of any financial security as a condition for the supply of a service.

(b) the purchase or use of, or payment for, a service;

(c) the access to services offered to the public generally and the use of them, in connection with the supply of a service; and

(d) the presence in its Area of a service supplier of the other Party.

2. This Chapter shall not apply to:

(a) with respect to air transport services, measures affecting traffic rights, however granted, or measures affecting services directly related to the exercise of traffic rights, other than measures affecting:

(i) aircraft repair and maintenance services;

(ii) the selling and marketing of air transport services; and

(iii) computer reservation system services;

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

- (b) government procurement;
- (c) subsidies provided by a Party or a state enterprise thereof including grants, government-supported loans, guarantees and insurance, except as provided for in Article 9.11;
- (d) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding nationality or citizenship, or residence or employment on a permanent basis; and
- (e) services supplied in the exercise of governmental authority.

#### Article 9.2 Definitions

For the purposes of this Chapter:

- (a) the term "aircraft repair and maintenance services" means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;
- (b) the term "commercial presence" means any type of business or professional establishment, including through:
  - (i) the constitution, acquisition or maintenance of an enterprise; or

(ii) the creation or maintenance of a branch or a representative office,

within the Area of a Party for the purposes of supplying a service;

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

(d) the term "enterprise of the other Party" means an enterprise which is either:

(i) constituted or otherwise organised in accordance with the law of the other Party; or

(ii) in the case of the supply of a service through commercial presence, owned or controlled by:

(A) natural persons of the other Party;  
or

(B) enterprises of the other Party identified under subparagraph (i);

(e) the term "measure adopted or maintained by a Party" means any measure adopted or maintained by:

(i) central, regional or local governments or authorities of a Party; and

(ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities of a Party;

- (f) the term "monopoly supplier of a service" means any person, public or private, which in the relevant market of the Area of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (g) the term "selling and marketing of air transport services" means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;
- (h) the term "service consumer" means any person that receives or uses a service;
- (i) the term "services of the other Party" means services which are supplied:
  - (i) from or in the Area of the other Party, or in the case of maritime transport services, by a vessel registered in accordance with the law of the other Party, or by a person of the other Party which supplies the services through the operation of a vessel or its use in whole or in part; or
  - (ii) in the case of the supply of services through commercial presence or through the presence of natural persons, by service suppliers of the other Party;
- (j) the term "service supplied in the exercise of governmental authority" means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;
- (k) the term "service supplier" means any person that seeks to supply or supplies a service;



Note: Where the service is not supplied or sought to be supplied directly by an enterprise but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the enterprise) shall, nonetheless, through such commercial presence be accorded the treatment provided for service suppliers in accordance with this Chapter. Such treatment shall be extended to the commercial presence through which the service is supplied or sought to be supplied and need not be extended to any other parts of the supplier located outside the Area of a Party where the service is supplied or sought to be supplied.

- (l) the term "state enterprise" means an enterprise owned or controlled by a Party;
- (m) the term "supply of a service" includes the production, distribution, marketing, sale and delivery of a service;
- (n) the term "trade in services" means the supply of a service:
  - (i) from the Area of a Party into the Area of the other Party ("cross-border supply mode");
  - (ii) in the Area of a Party to the service consumer of the other Party ("consumption abroad mode");
  - (iii) by a service supplier of a Party, through commercial presence in the Area of the other Party ("commercial presence mode"); and
  - (iv) by a service supplier of a Party, through presence of natural persons of that Party in the Area of the other Party ("presence of natural persons mode"); and

- (o) the term "traffic rights" means the rights for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership and control.

Article 9.3  
Market Access

1. With respect to market access through the modes of supply defined in subparagraph (n) of Article 9.2, a Party shall not adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire Area, measures that are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirements of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirements of an economic needs test;

Note: This subparagraph shall not apply to measures of a Party which limit inputs for the supply of services.

- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirements of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

2. With respect to the supply of a service through the mode of supply referred to in subparagraph (n) (i) of Article 9.2, where the cross-border movement of capital is an essential part of the service itself, a Party shall allow such movement of capital. With respect to the supply of a service through the mode of supply referred to in subparagraph (n) (iii) of Article 9.2, a Party shall allow related transfers of capital into its Area.

#### Article 9.4 National Treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to its own like services and service suppliers.

Note: Nothing in this Article shall be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

2. The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Article with respect to a measure of the other Party that falls within the scope of an international agreement between the Parties relating to the avoidance of double taxation.

Article 9.5  
Most-Favoured-Nation Treatment

Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of any non-Party.

Article 9.6  
Local Presence

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

Note: This Article shall not apply to the supply of a service described in subparagraph (n) (iii) of Article 9.2.

Article 9.7  
Non-Conforming Measures

1. Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4 shall not apply to:

- (a) any non-conforming measure that is maintained by the following on the date of entry into force of this Agreement, as set out in Schedules in Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10):
  - (i) the central government of a Party; or
  - (ii) a State or Territory of Australia or a prefecture of Japan;
- (b) any non-conforming measure that is maintained by a local government other than a prefecture or a State or Territory referred to in subparagraph (a) (ii) on the date of entry into force of this Agreement;

- (c) the continuation or prompt renewal of any non-conforming measure referred to in subparagraphs (a) and (b); or
- (d) an amendment or modification to any non-conforming measure referred to in subparagraphs (a) and (b), provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4.

2. Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4 shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors or activities set out in its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10).

3. In cases where a Party makes an amendment or modification to any non-conforming measure set out in its Schedule in Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) or where a Party adopts any new or more restrictive measure with respect to sectors, sub-sectors or activities set out in its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10) after the date of entry into force of this Agreement, the Party shall, prior to the implementation of the amendment or modification or the new or more restrictive measure, or as soon as possible thereafter:

- (a) on request of the other Party, promptly provide information and respond to questions pertaining to any such proposed or actual amendment, modification or measure;
- (b) to the extent possible, provide a reasonable opportunity for comments by the other Party on any such proposed or actual amendment, modification or measure; and
- (c) to the maximum extent possible, notify the other Party of any such amendment, modification or measure that may substantially affect the other Party's interests under this Agreement.

4. Each Party shall endeavour, where appropriate, to reduce or eliminate the non-conforming measures set out in its Schedules in Annexes 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) and 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10) respectively.

#### Article 9.8 Domestic Regulation

1. Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, on request of an affected service supplier, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

3. Paragraph 2 shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

4. With a view to ensuring that any measure adopted or maintained by a Party relating to the authorisation, licensing or qualification of service suppliers or to the technical standards of the other Party does not constitute an unnecessary barrier to trade in services, each Party shall endeavour to ensure that such measure:

- (a) is based on objective and transparent criteria, such as the competence and ability to supply services;
- (b) is not more burdensome than necessary to ensure the quality of services; and

- (c) does not constitute a disguised restriction on the supply of services.

5. If the results of the negotiations related to paragraph 4 of Article VI of the GATS enter into effect, the Parties shall jointly review those results with a view to their incorporation into this Agreement, as considered appropriate by the Parties.

6. Where a Party maintains measures relating to licensing requirements and procedures, qualification requirements and procedures, and technical standards, the Party shall:

- (a) where practicable, make publicly available:
  - (i) information on requirements and procedures to obtain, renew or retain any licences or professional qualifications; and
  - (ii) information on technical standards;
- (b) where any form of authorisation is required for the supply of a service, ensure that it will:
  - (i) within a reasonable period of time after the submission of an application deemed complete under its laws and regulations, consider the application, make a decision as to whether or not to grant the relevant authorisation and inform the applicant of the decision;
  - (ii) on request of the applicant, provide without undue delay, information concerning the status of the application;
  - (iii) where practicable, in the case of an incomplete application, on request of an applicant, identify all the additional information that is required to complete the application;
  - (iv) endeavour to provide the service supplier whose application has been found to be deficient with at least one means to achieve the authorisation; and

Note: Such means to achieve authorisation may include, but are not limited to, additional experience under the supervision of a professional qualified or licensed in that Party, additional academic training or exams in a specialised field, or language exams.

- (v) where a competent authority of a Party notifies an unsuccessful applicant of the administrative decision in writing, ensure that the competent authority informs the applicant of the reasons for denial of the application in writing; and
- (c) provide for adequate procedures to verify the competency of professionals of the other Party.

7. A Party shall, subject to its laws and regulations, permit service suppliers of the other Party to use the enterprise names under which they trade in the Area of the other Party and otherwise ensure that the use of enterprise names is not unduly restricted.

8. The Parties shall endeavour to implement the Disciplines on Domestic Regulation in the Accountancy Sector adopted under the auspices of the World Trade Organization on 14 December 1998.

9. This Article shall not apply to any measures which fall within the responsibility of non-government bodies. However, each Party shall encourage, where possible, such non-government bodies to comply with the relevant requirements of this Article.

#### Article 9.9 Recognition

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



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

3. Where a Party recognises the education or experience obtained, requirements met, or licences or certifications granted in any non-Party:

- (a) nothing in Article 9.5 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licences or certifications granted in the other Party;
- (b) in cases where such recognition is accorded by an agreement or arrangement between the Party and the non-Party, the Party shall afford the other Party, on request, adequate opportunity to negotiate its accession to such an agreement or arrangement or to negotiate one comparable with it; and
- (c) in cases where such recognition is accorded unilaterally, the Party shall afford the other Party an adequate opportunity to demonstrate that the education or experience obtained, requirements met, or licences or certifications granted in the other Party should also be recognised.

4. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and non-Parties in the application of its standards or criteria for the authorisation, licensing or certification of services suppliers, or a disguised restriction on trade in services.

5. Wherever appropriate, recognition provided for in paragraph 1 should be based on multilaterally agreed criteria. In appropriate cases, the Parties shall work in cooperation with relevant intergovernmental and non-governmental organisations towards the establishment and adoption of common international standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

Article 9.10  
Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its Area does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with the Party's obligations under Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4, except those covered by the non-conforming measures under Article 9.7.

2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's obligations under Articles 9.3, 9.5 and 9.6 and paragraph 1 of Article 9.4, except those covered by the non-conforming measures under Article 9.7, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its Area in a manner inconsistent with such obligations.

Note: For the purposes of this paragraph, the definition of the term "affiliated" provided for in subparagraph (n)(iii) of Article XXVIII of the GATS shall apply *mutatis mutandis*.

3. If a Party has reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraph 1 or 2, it may request the other Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations in its Area.

4. This Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

- (a) authorises or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its Area.

Article 9.11  
Subsidies

1. Each Party shall review the treatment of subsidies related to trade in services taking into account the development of the multilateral disciplines pursuant to paragraph 1 of Article XV of the GATS.

2. In the event that either Party considers that its interests have been adversely affected by a subsidy of the other Party, the Parties shall, on request of the former Party, enter into consultations with a view to resolving the matter.

3. During the consultations referred to in paragraph 2, the Party granting a subsidy shall, if it deems fit, consider a request of the other Party for information relating to the subsidy program such as:

- (a) laws and regulations under which the subsidy is granted;
- (b) form of the subsidy (e.g. grant, loan, tax concession);
- (c) policy objective or purpose of the subsidy;
- (d) dates and duration of the subsidy and any other time limits attached to it; and
- (e) eligibility requirements of the subsidy.

4. The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Article.

Article 9.12  
Payments and Transfers

1. Except under the circumstances envisaged in Article 9.13, a Party shall not apply restrictions on international transfers and payments for current transactions relating to trade in services.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the Articles of Agreement of the International Monetary Fund, including the use of exchange actions which are in conformity with the Articles of Agreement of the International Monetary Fund, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its obligations under this Chapter regarding such transactions, except under Article 9.13, or on request of the International Monetary Fund.

#### Article 9.13

##### Restrictions to Safeguard the Balance-of-Payments

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictive measures on trade in services, including on payments or transfers for transactions.

2. Restrictive measures referred to in paragraph 1:

- (a) shall be applied such that the other Party is treated no less favourably than any non-Party;
- (b) shall be consistent with the Articles of Agreement of the International Monetary Fund;
- (c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (d) shall not exceed those necessary to deal with the circumstances described in paragraph 1; and
- (e) shall be temporary and be phased out progressively as the situation specified in paragraph 1 improves.

3. In determining the incidence of such restrictive measures, a Party may give priority to the supply of services which are more essential to its economic or development programs. However, such restrictive measures shall not be adopted or maintained for the purposes of protecting a particular service sector.

4. Any restrictive measures adopted or maintained in accordance with paragraph 1, or any changes therein, shall be promptly notified to the other Party.

5. The Party which has adopted any restrictive measures in accordance with paragraph 1 shall, on request, commence consultations with the other Party in order to review the restrictive measures adopted by it.

Article 9.14  
Denial of Benefits

1. A Party may deny the benefits of this Chapter and Chapters 10 (Telecommunications Services) and 11 (Financial Services) to a service supplier of the other Party that is an enterprise of the other Party, where the denying Party establishes that the enterprise is owned or controlled by persons of a non-Party, and that the denying Party:

- (a) does not maintain diplomatic relations with the non-Party; or
- (b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter and Chapters 10 (Telecommunications Services) and 11 (Financial Services) were accorded to the enterprise.

2. A Party may deny the benefits of this Chapter and Chapters 10 (Telecommunications Services) and 11 (Financial Services) to a service supplier of the other Party that is an enterprise of the other Party, where the denying Party establishes that the enterprise is owned or controlled by persons of a non-Party or of the denying Party and has no substantial business activities in the Area of the other Party.

Note: For the purposes of this Article, an enterprise is:

- (a) "owned" by persons if more than 50 per cent of the equity interests in it is beneficially owned by such persons; and

- (b) "controlled" by persons if such persons have the power to name a majority of its directors or otherwise to legally direct its actions.

Article 9.15  
Sub-Committee on Trade in Services

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Trade in Services (hereinafter referred to in this Article as "the Sub-Committee").
2. The functions of the Sub-Committee shall be:
  - (a) reviewing and monitoring the implementation and operation of this Chapter;
  - (b) reviewing this Chapter in light of developments elsewhere;
  - (c) considering promotion of recognition of qualifications as outlined in Article 9.9 and Annex 8 (Recognition of Qualifications of Service Suppliers);
  - (d) reporting the findings of the Sub-Committee to the Joint Committee; and
  - (e) considering any other matters identified by the Parties.
3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.
4. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.

CHAPTER 10  
TELECOMMUNICATIONS SERVICES

Article 10.1  
Scope

1. This Chapter provides for commitments additional to Chapters 9 (Trade in Services) and 14 (Investment) in relation to telecommunications services.
2. This Chapter shall apply to measures adopted or maintained by a Party affecting telecommunications services.
3. Except to ensure that enterprises operating broadcast stations and cable systems have continued access to and use of public telecommunications transport networks and services, this Chapter shall not apply to measures that a Party adopts or maintains relating to broadcasting services, including distribution of radio and television programming. This Chapter shall not apply to measures by Japan affecting telegraph services.

Note 1: For the purposes of this paragraph, the term "broadcasting services" shall include radio and television services and radio and television transmission services under the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated 10 July 1991).

Note 2: For the purposes of this paragraph, for Japan, the term "telegraph services" means telegraph services referred to in Supplementary Provisions of Telecommunications Business Law (Law No. 86 of 1984).

4. Nothing in this Chapter shall be construed to:
  - (a) require a Party (or require a Party to oblige service suppliers under its jurisdiction) to establish, construct, acquire, lease, operate, or supply telecommunications transport networks or services not offered to the public generally; or

- (b) require a Party to compel any enterprise exclusively engaged in the broadcasting services referred to in paragraph 3 to make available its broadcast or cable facilities as a public telecommunications transport network.

Article 10.2  
Definitions

For the purposes of this Chapter:

- (a) the term "carrier pre-subscription function" means a function of enabling end users to use the carrier they have selected by pre-registration without dialling a carrier identification code;
- (b) the term "cost-oriented" means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;
- (c) the term "dialling parity" means the ability of an end user to use an equal number of digits including through carrier pre-subscription function to access a like public telecommunications transport service designated by the Party, regardless of the public telecommunications transport service supplier chosen by such end user;
- (d) the term "end user" means a final consumer of or subscriber to public telecommunications transport networks or services, including a service supplier other than a supplier of public telecommunications transport networks or services;
- (e) the term "essential facilities" means facilities of a public telecommunications transport network or service that:
  - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and



- (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (f) the term "interconnection" means linking with suppliers providing public telecommunications transport networks or services in order to allow the end users of one supplier to communicate with the end users of another supplier and to access services provided by another supplier;
- (g) the term "leased circuits" means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a particular user;
- (h) the term "major supplier" means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (i) control over essential facilities; or

- (ii) use of its position in the market;

Note: For greater certainty, the term "basic telecommunications services" includes Internet access services.

- (i) the term "non-discriminatory" means treatment no less favourable than that accorded to any other user of like public telecommunications transport networks or services in like circumstances;
- (j) the term "public telecommunications transport network" means the telecommunications infrastructure which is used to provide public telecommunications transport services between and among defined network termination points;

- (k) the term "public telecommunications transport service" means any telecommunications transport service offered to the public generally. Such services may include, *inter alia*, telegraph, telephone, telex and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;
- (l) the term "telecommunications" means the transmission and reception of signals by any electromagnetic means;
- (m) the term "telecommunications regulatory body" means any body or bodies responsible for the regulation of telecommunications; and
- (n) the term "users" means end users or suppliers of public telecommunications transport networks or services.

Article 10.3  
Access and Use

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications transport networks and services in a timely fashion, on transparent, reasonable and non-discriminatory terms and conditions. This obligation shall be applied, *inter alia*, through paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications transport network or service offered within or across the border of that Party, including private leased circuits, and to this end shall ensure, subject to paragraphs 5 and 6, that such suppliers are permitted to:

- (a) purchase or lease, and attach terminal or other equipment which interfaces with the network and which is necessary to supply a supplier's service;

- (b) provide services to individual or multiple users over any leased or owned circuits;
- (c) interconnect private leased or owned circuits with public telecommunications transport networks and services or with circuits leased or owned by another service supplier;
- (d) perform switching, signalling, processing, and conversion functions; and
- (e) use operating protocols of the service supplier's choice in the supply of any services, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications transport networks and services for the movement of information within and across borders including for intra-corporate communications of such service suppliers, and for access to information contained in data bases or otherwise stored in machine-readable form in either Party or any non-Party which is a party to the WTO Agreement.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to:

- (a) ensure the security and confidentiality of messages; or
- (b) protect the personal data of end users of public telecommunications transport networks or services, including the privacy of such users,

subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications transport networks and services, other than as necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications transport networks or services, in particular their ability to make their networks or services available to the public generally; or
- (b) protect the technical integrity of public telecommunications transport networks or services.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications transport networks and services may include:

- (a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks and services;
- (b) requirements, where necessary, for the inter-operability of such services and to encourage the achievement of the goals set out in Article 10.23;
- (c) type approval of terminal or other equipment which interfaces with such networks and technical requirements relating to the attachment of such equipment to such networks;
- (d) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or
- (e) notification, registration and licensing.

#### Article 10.4 Submarine Cables

Each Party shall ensure reasonable and non-discriminatory treatment for access to submarine cable systems (including landing facilities) in its Area, where a supplier is authorised to operate a submarine cable facility as a public telecommunications transport service.

Article 10.5  
Number Portability

Each Party shall ensure that suppliers of public telecommunications transport networks or services in its Area provide number portability for end users when switching suppliers of mobile services or between other like services designated by that Party, to the extent technically feasible, on a timely basis and on reasonable terms and conditions.

Article 10.6  
Dialling Parity

Each Party shall ensure that:

- (a) suppliers of public telecommunications transport networks or services in its Area provide dialling parity within the same category of service to suppliers of public telecommunications transport networks or services of the other Party without unreasonable dialling delays; and
- (b) suppliers of public telecommunications transport networks or services of the other Party are afforded non-discriminatory allocation of telephone numbers.

Article 10.7  
Competitive Safeguards

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier in its Area, from engaging in or continuing anticompetitive practices.

2. The anticompetitive practices referred to in paragraph 1 shall include, in particular:

- (a) engaging in anticompetitive cross-subsidisation or other anticompetitive pricing practices;
- (b) using information obtained from competitors with anticompetitive results; and

- (c) not making available to other service suppliers, on a timely basis, technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Article 10.8  
Treatment by Major Suppliers

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

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

Article 10.9  
Resale

Each Party shall ensure that major suppliers of public telecommunications transport networks or services in its Area do not impose unreasonable or discriminatory conditions or limitations which have anticompetitive effects on the resale of such services by suppliers of public telecommunications transport networks or services of the other Party.

Article 10.10  
Interconnection

1. Each Party shall ensure that suppliers of public telecommunications transport networks in its Area provide, directly or indirectly, interconnection with the suppliers of public telecommunications transport networks or services of the other Party on commercial terms.

2. Each Party shall ensure that major suppliers in its Area provide interconnection at any technically feasible point in the network. Such interconnection shall be provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates, and of a quality no less favourable than that provided for its own like services, for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the service supplier need not pay for network components or facilities that it does not require for the services to be provided; and
- (c) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

3. Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party may interconnect their facilities and equipment with those of major suppliers in its Area pursuant to at least one of the following options:

- (a) a reference interconnection offer, approved by the Party's telecommunications regulatory body, containing the rates, terms and conditions that the major supplier offers generally to suppliers of public telecommunications transport networks or services;
- (b) a standard interconnection offer containing the rates, terms and conditions that the major supplier offers generally to suppliers of public telecommunications transport networks or services;

(c) the terms and conditions of an interconnection agreement; or

(d) a binding award or arbitration.

4. Each Party shall ensure that the procedures applicable for interconnection to a major supplier are made publicly available.

5. With respect to any major supplier in its Area, each Party shall ensure that:

(a) a reference interconnection offer or other standard interconnection offer; or

(b) the terms of the major supplier's interconnection agreement,

are published or otherwise made publicly available.

Note: For Australia, this paragraph shall only apply with respect to services deemed or declared a "declared service" by Australia's telecommunications regulatory body in accordance with the laws and regulations of Australia.

6. Each Party shall maintain appropriate measures for the purpose of preventing major suppliers in its Area from using or providing to any other persons information on suppliers of public telecommunications transport networks or services or end users thereof, including commercially sensitive information, which was acquired through interconnection with public telecommunications transport networks of other such suppliers, for purposes other than such interconnection.

Note: For Japan, the major suppliers referred to in paragraphs 2, 3 and 6 are limited to those falling under subparagraph (h) (i) of Article 10.2.



Article 10.11  
Unbundling of Network Elements

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

Note: For Japan, the major suppliers referred to in this Article are limited to those falling under subparagraph (h) (i) of Article 10.2.

Article 10.12  
Provisioning and Pricing of Leased Circuit Services

Each Party shall ensure that major suppliers in its Area provide suppliers of public telecommunications transport networks or services of the other Party with leased circuit services that are public telecommunications transport networks or services on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory (including with respect to timeliness) and transparent.

Note: For Japan, the major suppliers referred to in this Article are limited to those falling under subparagraph (h) (i) of Article 10.2.

Article 10.13  
Co-Location

1. Subject to paragraph 2, each Party shall ensure that major suppliers in its Area allow suppliers of public telecommunications transport networks or services of the other Party to physically locate on the major suppliers' premises the equipment which is essential for interconnection or access to unbundled network components or facilities, where physically feasible and where no practical or viable alternatives exist, on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory (including with respect to timeliness) and transparent.

2. Paragraph 1 applies to the major suppliers' premises determined by each Party in accordance with its laws and regulations and applies with respect to linking with the essential facilities of the major suppliers.

Note: For Japan, the major suppliers referred to in this Article are limited to those falling under subparagraph (h)(i) of Article 10.2.

Article 10.14  
Access to Facilities

1. Each Party shall ensure, subject to its laws and regulations, reasonable, non-discriminatory and transparent treatment with regard to access to conduits, cable tunnels, poles or other facilities which can be used to establish telecommunications cables and are owned by public utilities including owners of public telecommunications transport networks, to any supplier of public telecommunications transport networks or services of the other Party, when a supplier requests such access.

2. Subject to paragraph 3, each Party shall ensure that major suppliers in its Area allow suppliers of public telecommunication transport networks or services of the other Party to access towers, conduits, cable tunnels, poles and rights of way owned or controlled by such major suppliers, where physically feasible and where no practical or viable alternative exists, on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory (including with respect to timeliness) and transparent.

3. Paragraph 2 applies to the towers, conduits, cable tunnels, poles and rights of way determined by each Party in accordance with its laws and regulations and applies with respect to linking with the essential facilities of the major suppliers.

4. Each Party shall ensure, to the extent provided for in its laws and regulations, that suppliers of public telecommunications transport networks or services of the other Party:

- (a) can request negotiations with owners of land or structures fixed thereto (including buildings), for the right to use such land or structures for the purposes of establishing, extending and maintaining a public telecommunications transport network; and
- (b) can obtain the right to use such land or structures for such purposes, on terms that are reasonable and non-discriminatory (including with respect to timeliness), if a negotiated outcome referred to in subparagraph (a) is not reached in a timely manner.

Note: For Japan, the major suppliers referred to in paragraphs 2 and 3 are limited to those falling under subparagraph (h) (i) of Article 10.2.

Article 10.15  
Independent Telecommunications Regulatory Body

1. Each Party shall ensure that any telecommunications regulatory body that it establishes or maintains is separate from, and not accountable to, any supplier of telecommunications services.
2. Each Party shall ensure that the decisions and procedures of its telecommunications regulatory body are impartial with respect to all current and prospective market participants and shall endeavour to ensure that the decisions and the procedures are made and implemented without undue delay. To this end, each Party shall ensure that any financial interest that it holds in a supplier of telecommunications services does not influence the decisions and procedures of its telecommunications regulatory body.

Article 10.16  
Universal Service

Each Party has the right to define the kind of universal service obligations it wishes to maintain. Such obligations shall not be regarded as anticompetitive *per se*, provided that they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Party.

Article 10.17  
Licensing Process

1. Where a licence is required, each Party shall make publicly available the following:
  - (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
  - (b) the terms and conditions of individual licences.

2. Each Party shall notify the applicant of the outcome of its application without undue delay after a decision has been taken. In case a decision is taken to deny an application for or revoke a licence, each Party shall make known to the applicant, on request, the reasons for the denial or revocation.

#### Article 10.18

##### Allocation and Use of Scarce Resources

1. Each Party shall carry out any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner.

2. Each Party shall make publicly available the current state of allocated frequency bands but shall not be required to provide detailed identification of frequencies allocated for specific government uses.

3. The Parties recognise that each Party's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 9.3 (Trade in Services - Market Access). Accordingly, each Party retains the right to establish and apply spectrum and frequency management policies that may have the effect of limiting the number of suppliers of public telecommunications transport services, provided that it does so in a manner consistent with other provisions of this Agreement. Such right includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

4. When making a spectrum allocation for non-government telecommunications services, each Party shall endeavour to rely on an open and transparent public comment process that considers the overall public interest.

#### Article 10.19

##### Transparency

1. Each Party shall endeavour to ensure that:

- (a) telecommunications service suppliers are provided with adequate advance notice of, and opportunity to comment on, any regulatory decision of general application that its telecommunications regulatory body proposes; and
- (b) suppliers of public telecommunications transport networks or services of the other Party are, on request, provided with a clear and detailed explanation of reasons for any decision to deny access of the kind specified in Articles 10.10, 10.13 and 10.14, where that decision is made, approved, endorsed or authorised by the Party.

2. Each Party shall ensure that its measures relating to public telecommunications transport networks or services are published or otherwise made publicly available, including measures relating to:

- (a) tariffs and other terms and conditions of service;
- (b) specifications of technical interfaces with such networks and services;
- (c) bodies responsible for the preparation and adoption of standards affecting access to and use of public telecommunications transport networks and services;
- (d) conditions applying to attachment of terminal or other equipment; and
- (e) notifications, registration, or licensing requirements, if any.

Article 10.20  
Unsolicited Electronic Messages

1. Each Party shall, in accordance with its laws and regulations, take appropriate and necessary measures to regulate unsolicited electronic messages, with a view to encouraging favourable conditions for the use of electronic messages, and thus contributing to the sound development of an advanced information and communication society. For these purposes, the Parties shall cooperate bilaterally and in international fora.

2. For the purposes of paragraph 1, bilateral cooperation includes, where appropriate, the exchange of information and other assistance concerning the regulation of unsolicited electronic messages, subject to the laws and regulations of each Party.

Article 10.21  
Resolution of Telecommunications Disputes

Further to Articles 1.5 (General Provisions - Administrative Proceedings) and 1.6 (General Provisions - Review and Appeal), each Party shall ensure that:

- (a) suppliers of public telecommunications transport networks or services of the other Party may have timely recourse to its telecommunications regulatory body or other relevant body of the Party to resolve disputes regarding the Party's measures relating to the obligations set out in Articles 10.3 through 10.14;
- (b) a supplier of public telecommunications transport networks or services of the other Party that has requested interconnection with a major supplier in the Party's Area may have recourse to its telecommunications regulatory body, within a reasonable period after the supplier requests interconnection, concerning disputes regarding the terms, conditions and rates for interconnection with such major supplier; and

- (c) any enterprise that is aggrieved by the determination or decision of the Party's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority. Neither Party shall permit such judicial review to constitute grounds for non-compliance with such determination or decision of the said body unless the relevant judicial authority withholds, suspends, repeals or stays such determination or decision.

Article 10.22  
Sub-Committee on Telecommunications

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Telecommunications (hereinafter referred to in this Article as "the Sub-Committee").
2. The functions of the Sub-Committee shall be:
  - (a) reviewing and monitoring the implementation and operation of this Chapter;
  - (b) discussing any issues related to this Chapter and other issues relevant to the telecommunications sectors agreed on by the Parties;
  - (c) as appropriate, reporting the findings and the outcomes of discussions of the Sub-Committee to the Joint Committee; and
  - (d) carrying out other functions as may be delegated by the Joint Committee.
3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.
4. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.



5. The Sub-Committee may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, including from the private sector, with necessary expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee.

Article 10.23  
Relation to International Organisations

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

CHAPTER 11  
FINANCIAL SERVICES

Article 11.1  
Scope

1. This Chapter provides for commitments additional to Chapters 9 (Trade in Services) and 14 (Investment) in relation to financial services.
  
2. This Chapter shall apply to measures adopted or maintained by a Party affecting the supply of a financial service. Reference to the supply of a financial service in this Chapter shall mean the supply of a service defined in subparagraph (n) of Article 9.2 (Trade in Services - Definitions).

Article 11.2  
Definitions

1. For the purposes of this Chapter:
  - (a) the term "financial service" means any service of a financial nature. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the activities stated in Annex 9 (Financial Services);
  
  - (b) the term "financial service supplier" means any person that seeks to supply or supplies a financial service but does not include a public entity;
  
  - (c) the term "new financial service" means any service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in a Party but which is supplied in the other Party;
  
  - (d) the term "public entity" means:

- (i) the Government, central bank or monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
  - (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions; and
- (e) the term "self-regulatory organisation" means any non-governmental body, including any securities or futures exchange or market, clearing agency, or any other organisation or association that exercises its own or delegated regulatory or supervisory authority over financial service suppliers.

2. For the purposes of subparagraph 2(e) of Article 9.1 (Trade in Services - Scope), the term "services supplied in the exercise of governmental authority" means, in respect of a financial service:

- (a) activities conducted by the central bank or monetary authority of a Party or by any other public entity in pursuit of monetary or exchange rate policies;
- (b) activities forming part of a statutory system of social security or public retirement plans; and
- (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.

3. For the purposes of subparagraph 2(e) of Article 9.1 (Trade in Services - Scope), if a Party allows any of the activities referred to in subparagraphs 2(b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services supplied in the exercise of governmental authority" shall exclude such activities.

4. Subparagraph (j) of Article 9.2 (Trade in Services - Definitions) shall not apply to the services covered by this Chapter.

Article 11.3  
New Financial Services

Each Party shall permit financial service suppliers of the other Party established in the former Party to offer in the former Party any new financial service that a Party would permit its own financial service suppliers to offer, in like circumstances.

Article 11.4  
Domestic Regulation

Nothing in this Agreement shall prevent a Party from adopting or maintaining measures relating to financial services or the financial system for prudential reasons including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the Party's financial system. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

Article 11.5  
Recognition

1. A Party may recognise prudential measures of any international regulatory body or non-Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the international regulatory body or non-Party concerned or may be accorded autonomously.

2. A Party that is a party to such an agreement or arrangement referred to in paragraph 1, whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such an agreement or arrangement, or to negotiate one comparable with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

#### Article 11.6

##### Transfers of Information and Processing of Information

Neither Party shall take measures that prevent transfers of information or the processing of financial information, including transfers of data by electronic means, or that, subject to importation rules consistent with international agreements, prevent transfers of equipment, where such transfers of information, processing of financial information or transfers of equipment are necessary for the conduct of the ordinary business of a financial service supplier. Nothing in this Article restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts so long as such right is not used to circumvent the provisions of this Chapter and Chapters 9 (Trade in Services) and 14 (Investment).

#### Article 11.7

##### Regulatory Transparency

1. Each Party, recognising the importance of transparent regulations and policies governing the activities of financial service suppliers in facilitating their ability to gain access to and operate in each other's market, shall promote regulatory transparency in financial services.

2. To the extent possible, each Party shall allow a reasonable period of time between the publication of final regulations and their effective date.

3. To the extent possible, each Party shall, on request of the other Party, within a reasonable period of time, respond to specific questions and substantive comments from, and provide information to, the other Party on any measures of general application it proposes to adopt with respect to any matter covered by this Chapter.

4. Each Party shall take such reasonable measures as may be available to it to ensure that the rules of general application adopted or maintained by self-regulatory organisations of the Party are promptly published or otherwise made publicly available in such a manner as to enable interested persons of the other Party to become acquainted with them.

5. Each Party shall maintain or establish appropriate mechanisms for responding to enquiries from interested persons of the other Party regarding measures of general application covered by this Chapter.

6. Each Party's competent authorities shall, to the extent possible, make publicly available their requirements, including any documentation required, for completing applications relating to the supply of financial services.

7. Where a Party's competent authority requires additional information from an applicant of an application relating to the supply of financial services, it shall notify the applicant without undue delay of such additional information required.

8. A Party's competent authorities shall make an administrative decision within a reasonable period of time on an application, regarded as complete under its laws and regulations, of a financial service supplier of the other Party, relating to the supply of a financial service, and shall, to the extent possible, promptly notify the applicant of the decision in writing.

Article 11.8  
Self-Regulatory Organisations

When membership or participation in, or access to, any self-regulatory organisation is required by a Party in order for financial service suppliers of the other Party to supply financial services on an equal basis with financial service suppliers of the former Party, or when the former Party provides directly or indirectly such organisation privileges or advantages in supplying financial services, the former Party shall ensure that such organisation accords national treatment to financial service suppliers of the other Party resident in the former Party.

Article 11.9  
Payment and Clearing Systems

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

Article 11.10  
Sub-Committee on Financial Services

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Financial Services (hereinafter referred to in this Chapter as "the Sub-Committee").
2. The functions of the Sub-Committee shall be:
  - (a) reviewing and monitoring the implementation and operation of this Chapter;

- (b) discussing any issues related to financial services, including prudential policies and supervision of financial institutions, with a view to enhancing trade relations between the Parties in the field of financial services and to promoting efficient and transparent administration of their financial systems;
- (c) reporting the findings of the Sub-Committee to the Joint Committee; and
- (d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of:

- (a) for Australia, officials from the Department of Foreign Affairs and Trade and the Department of the Treasury, or their successors, and, as necessary, officials from the relevant financial regulatory authorities including the Australian Prudential Regulation Authority and the Australian Securities and Investments Commission, or their successors; and
- (b) for Japan, officials from the Ministry of Foreign Affairs and the Financial Services Agency, or their successors.

4. The Sub-Committee shall meet annually, or as otherwise agreed. The Sub-Committee shall inform the Joint Committee of the results of each meeting.



Article 11.11  
Consultations

Without prejudice to Article 19.4 (Dispute Settlement - Consultations), a Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The Parties shall report the results of their consultations to the Sub-Committee. Consultations under this Article and consultations under Article 19.4 (Dispute Settlement - Consultations), that affect financial services shall include officials specified in paragraph 3 of Article 11.10.

Article 11.12  
Dispute Settlement

1. Further to subparagraph 9(a) of Article 19.6 (Dispute Settlement - Establishment and Composition of Arbitral Tribunals), all arbitrators appointed in accordance with paragraphs 5 and 6 of Article 19.6 (Dispute Settlement - Establishment and Composition of Arbitral Tribunals), for a dispute arising under this Chapter shall, unless otherwise agreed by the Parties, have expertise or experience in laws or practice of financial services, which may include the laws and regulations concerning financial service suppliers.

2. Further to Article 19.15 (Dispute Settlement - Compensation and Suspension of Concessions), where an arbitral tribunal finds a measure of a Party to be inconsistent with this Agreement and the measure under dispute affects:

- (a) only a sector other than the financial services sector, the complaining Party may not suspend benefits in the financial services sector; or
- (b) the financial services sector and any other sector, the complaining Party may suspend benefits in the financial services sector that have an effect equivalent to the effect of the measure in the Party's financial services sector.

CHAPTER 12  
MOVEMENT OF NATURAL PERSONS

Article 12.1  
Scope

1. This Chapter shall apply to measures affecting the movement of natural persons of a Party into the other Party who fall under one of the categories referred to in Annex 10 (Specific Commitments on the Movement of Natural Persons).

2. This Chapter shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor to measures regarding nationality or citizenship, or residence or employment on a permanent basis.

3. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, the Area of the former Party, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under this Chapter.

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

4. Except for this Chapter and Chapters 1 (General Provisions), 19 (Dispute Settlement) and 20 (Final Provisions), nothing in this Agreement shall impose any obligation on either Party regarding measures pursuant to immigration laws and regulations.

Article 12.2  
Definitions

For the purposes of this Chapter, the term "entry and temporary stay" means entry into and stay in a Party by a natural person of the other Party without the intent to establish permanent residence.

Article 12.3  
Specific Commitments

1. Each Party shall grant entry and temporary stay to natural persons of the other Party in accordance with this Chapter and relevant laws and regulations of the former Party, and subject to the terms of the specific commitments set out in Annex 10 (Specific Commitments on the Movement of Natural Persons).
2. Neither Party shall impose or maintain any limitations on the total number of visas to be granted to natural persons of the other Party falling under one of the categories referred to in Annex 10 (Specific Commitments on the Movement of Natural Persons), unless otherwise specified in that Annex.

Article 12.4  
Transparency

Each Party shall:

- (a) publish or otherwise make available to the other Party on the date of entry into force of this Agreement, with respect to natural persons covered by that Party's specific commitments under this Chapter, information on requirements and procedures necessary for an effective application for the grant of entry into, initial or renewal of temporary stay in and, where applicable, permission to work in, and a change of status of temporary stay in, that Party in such a manner as to enable persons of the other Party to become acquainted with them;

- (b) establish or maintain appropriate mechanisms to respond to enquiries from interested persons regarding measures relating to the entry and temporary stay of natural persons covered by paragraph 1 of Article 12.3; and
- (c) endeavour to promptly make available to the other Party information on the introduction of any new requirements and procedures, or changes in any existing requirements and procedures referred to in subparagraph (a) that affect the effective application for the grant of entry into, initial or renewal of temporary stay in and, where applicable, permission to work in, and a change of status of temporary stay in, that Party.

Article 12.5  
Requirements and Procedures  
Relating to the Movement of Natural Persons

1. The competent authorities of each Party shall, without delay, process complete applications for the grant of entry and temporary stay or, where applicable, work permits or certificates of eligibility submitted for natural persons of the other Party, including applications for renewal thereof.

2. If the competent authorities of a Party require additional information from the applicant in order to process the application, they shall, without undue delay, endeavour to notify the applicant.

3. A Party shall, within a reasonable period after a complete application by a natural person of the other Party covered by this Chapter requesting entry and temporary stay is lodged, notify the natural person of the decision concerning the application, including, if approved, the period of temporary stay and other conditions.

4. Each Party shall ensure that fees charged by its competent authorities on applications for the grant of entry and temporary stay do not in themselves represent an unjustifiable impediment to the movement of natural persons of the other Party under this Chapter.

5. Each Party shall endeavour, to the extent practicable, to take measures to simplify the requirements and to facilitate and expedite the procedures relating to the movement of natural persons of the other Party, subject to its laws and regulations.

Article 12.6  
Dispute Settlement

1. The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter unless:

- (a) the matter involves a pattern of practice; and
- (b) the natural persons of a Party concerned have exhausted the domestic remedies, where available, regarding the particular matter.

2. The domestic remedies referred to in subparagraph 1(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority of the other Party within two years after the date of the institution of proceedings for such domestic remedy, and the failure to issue such determination is not attributable to delay caused by the natural persons.

CHAPTER 13  
ELECTRONIC COMMERCE

Article 13.1  
Basic Principles

1. The Parties recognise the economic growth and opportunities provided by electronic commerce and the importance of avoiding unnecessary barriers to its use and development.
2. The aim of this Chapter is to contribute to creating an environment of trust and confidence in the use of electronic commerce and to promote electronic commerce between the Parties and the wider use of electronic commerce globally.
3. The Parties recognise the principle of technological neutrality in electronic commerce.

Article 13.2  
Definitions

For the purposes of this Chapter:

- (a) the term "digital products" means such products as computer programmes, text, video, images and sound recordings, or any combinations thereof, that are digitally encoded, electronically transmitted, and produced for commercial sale or distribution, and does not include those that are fixed on a carrier medium;

Note 1: For greater certainty, digital products do not include digitised representations of financial instruments, including money.

Note 2: Nothing in this Chapter shall be considered as affecting the views of either Party on whether trade in digital products through electronic transmission is categorised as trade in services or trade in goods.

- (b) the term "electronic signature" means a measure taken with respect to information that can be recorded in an electromagnetic record and which fulfils both of the following requirements:
  - (i) that the measure indicates that such information has been approved by a person who has taken such measure; and
  - (ii) that the measure confirms that such information has not been altered;
- (c) the term "electronic transmissions" means transmissions made using any electromagnetic means;
- (d) the term "personal data" means any information about an identified or identifiable individual; and
- (e) the term "trade administration documents" means forms that a Party issues or controls that must be completed by or for an importer or exporter in connection with the import or export of goods.

Article 13.3  
Customs Duties

Each Party shall maintain its practice of not imposing customs duties on electronic transmissions between the Parties.

Article 13.4  
Non-Discriminatory Treatment of Digital Products

1. Neither Party may accord less favourable treatment to some digital products than it accords to other like digital products:

- (a) on the basis that the digital products receiving less favourable treatment are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the Area of the other Party;

- (b) on the basis that the author, performer, producer, developer, or distributor of such digital products is a person of the other Party; or
- (c) so as to otherwise afford protection to other like digital products that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in its Area.

Note: Recognising the Parties' objective of promoting bilateral trade, the term "some digital products" in paragraph 1 refers solely to those digital products created, produced, published, contracted for, or commissioned in the Area of the other Party, or digital products of which the author, performer, producer, or developer is a person of the other Party.

2. Neither Party may accord less favourable treatment to digital products:

- (a) created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in the Area of the other Party than it accords to like digital products created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms in a non-Party; or
- (b) whose author, performer, producer, developer, or distributor is a person of the other Party than it accords to like digital products whose author, performer, producer, developer, or distributor is a person of a non-Party.

3. Paragraphs 1 and 2 do not apply to:

- (a) non-conforming measures adopted or maintained by a Party in accordance with Article 9.7 (Trade in Services - Non-Conforming Measures) or 14.10 (Investment - Non-Conforming Measures and Exceptions);
- (b) the extent that they are inconsistent with Chapter 16 (Intellectual Property);



- (c) government procurement;
- (d) subsidies provided by a Party or a state enterprise including grants, government-supported loans, guarantees, and insurance; and
- (e) services supplied in the exercise of governmental authority, as defined in Article 9.2 (Trade in Services - Definitions).

4. For greater certainty, paragraphs 1 and 2 do not prevent a Party from adopting or maintaining measures, including measures in the audio-visual and broadcasting sectors, in accordance with Article 9.7 (Trade in Services - Non-Conforming Measures) or 14.10 (Investment - Non-Conforming Measures and Exceptions).

Note: Nothing in this Article shall be construed as affecting rights and obligations of the Parties with respect to each other under Article 4 of the TRIPS Agreement.

#### Article 13.5 Domestic Regulation

1. Each Party shall ensure that measures it adopts or maintains do not unreasonably prohibit or restrict electronic commerce or its development.
2. Neither Party shall adopt or maintain measures regulating electronic transactions that:
  - (a) deny the legal effect, validity or enforceability of a transaction, including a contract, solely on the grounds that it is in the form of an electronic communication; or
  - (b) discriminate between different forms of technology,

unless such measures are provided for in its laws and regulations and are administered in a reasonable, objective and impartial manner.

3. Each Party shall, when formulating any new regulations relating to electronic commerce, take into account the importance of industry-led development of electronic commerce.

4. Each Party shall encourage the private sector to adopt self-regulation, including codes of conduct, model contracts, guidelines and enforcement mechanisms, with a view to facilitating electronic commerce.

#### Article 13.6 Electronic Signature

1. Neither Party shall adopt or maintain measures regulating electronic signature that:

- (a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic signature methods for their transaction; or
- (b) prevent parties to an electronic transaction from having the opportunity to prove in court that their electronic transaction complies with any legal requirements.

2. Notwithstanding paragraph 1, where prescribed by a Party's laws and regulations, that Party may require that, for transactions where a high degree of reliability and security is required, the method of authentication meet certain security standards or be certified by an authority accredited in accordance with that Party's laws and regulations.

3. Each Party shall, as appropriate, encourage the use of electronic signatures based on internationally accepted standards.

4. The Parties shall, where possible, cooperate to work toward the mutual recognition of electronic signatures issued or recognised by either Party.

Article 13.7  
Consumer Protection

1. The Parties recognise the importance of adopting and maintaining measures which provide, for consumers using electronic commerce, protection that is at least equivalent to that provided for consumers using other forms of commerce, and measures conducive to the promotion of consumer confidence in electronic commerce.

2. The Parties recognise the importance of cooperation between their respective competent authorities in charge of consumer protection activities related to electronic commerce in order to enhance consumer protection.

Article 13.8  
Personal Data Protection

1. Each Party shall adopt or maintain measures to protect the personal data of electronic commerce users.

2. In the development of protection standards for the personal data of electronic commerce users, each Party shall take into account relevant international standards and criteria of relevant international bodies.

Article 13.9  
Paperless Trade Administration

1. Each Party shall endeavour to make all trade administration documents available to the public in electronic versions.

2. Each Party shall endeavour to accept trade administration documents submitted electronically as the legal equivalent of the paper version of these documents.

3. In developing initiatives which provide for the use of paperless trade administration, each Party shall take into account international standards or methods made under the auspices of international organisations.

4. The Parties shall cooperate bilaterally and in international fora to enhance the acceptance of trade administration documents submitted electronically.

Article 13.10  
Cooperation

1. The Parties shall, where appropriate, cooperate and participate actively in regional and multilateral fora to promote the development of electronic commerce.
2. The Parties shall, as appropriate, share information and experiences, including on related laws, regulations and best practices with respect to electronic commerce, in relation to, *inter alia*, consumer confidence, cyber-security, combatting unsolicited commercial electronic messages, intellectual property, electronic government, personal data protection and electronic signatures.
3. The Parties shall cooperate to overcome obstacles encountered by small and medium enterprises in the use of electronic commerce.
4. Each Party shall, as appropriate, encourage activities by non-government organisations in that Party which promote electronic commerce, including its secure use.
5. The Parties shall endeavour to cooperate, in appropriate cases of mutual concern, in the enforcement of laws against fraudulent and deceptive commercial practices in electronic commerce, subject to the laws and regulations of the respective Parties.

CHAPTER 14  
INVESTMENT

Article 14.1  
Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:

- (a) investors of the other Party;
- (b) covered investments; and
- (c) with respect to Article 14.9, all investments in the Area of the Party adopting or maintaining the measure.

2. With the exception of Article 14.15, in the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of inconsistency.

Article 14.2  
Definitions

For the purposes of this Chapter:

- (a) the term "covered investment" means, with respect to a Party, an investment in its Area of an investor of the other Party, in existence as of the date of entry into force of this Agreement or established, acquired or expanded thereafter;
- (b) the term "enterprise of a Party" means an enterprise constituted or organised under the law of a Party;
- (c) the term "freely usable currencies" means any currency designated as such by the International Monetary Fund under the Articles of Agreement of the International Monetary Fund, as amended;

- (d) the term "investment activities" means the establishment, acquisition, expansion, management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments;
- (e) the term "investment agreement" means a written agreement between a national authority of a Party and a covered investment or an investor of the other Party, on which the covered investment or the investor relies in establishing or acquiring a covered investment, that grants rights to the covered investment or investor:
  - (i) with respect to natural resources that a national authority controls, such as for their exploration, extraction, refining, transportation, distribution or sale;
  - (ii) to supply services to the public on behalf of the Party, such as power generation or distribution, water treatment or distribution, or telecommunications; or
  - (iii) to undertake infrastructure projects, such as the construction of roads, bridges, canals, dams, or pipelines, that are not for the exclusive or predominant use and benefit of the government;

Note 1: "Written agreement" means an agreement in writing, executed by both parties, whether in a single instrument or in multiple instruments, that creates an exchange of rights and obligations, binding on both parties. For greater certainty:

- (i) a unilateral act of an administrative or judicial authority, such as a permit, licence, or authorisation issued by a Party solely in its regulatory capacity, or a decree, order, or judgment, standing alone; and

- (ii) an administrative or judicial consent decree or order, shall not be considered a written agreement.

Note 2: For the purposes of this definition, "national authority" means an authority at the central level of government.

- (f) the term "investment" means every kind of asset owned or controlled, directly or indirectly, by an investor, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:
  - (i) an enterprise and a branch of an enterprise;
  - (ii) shares, stocks or other forms of equity participation in an enterprise;
  - (iii) bonds, debentures, loans and other forms of debt;
  - (iv) futures, options and other derivatives;
  - (v) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts;
  - (vi) claims to money or to any contractual performance related to a business activity and having an economic value;
  - (vii) intellectual property as defined in Article 16.2 (Intellectual Property - Definitions);
  - (viii) rights conferred pursuant to laws and regulations or contracts such as concessions, licences, authorisations and permits; and

- (ix) any other tangible and intangible, movable and immovable property, and any related property rights, such as leases, mortgages, liens and pledges; and

Note: Investments may also include amounts yielded by investments that are re-invested, in particular, profit, interest, capital gains, dividends, royalties and fees. A change in the form in which assets are invested does not affect their character as investments.

- (g) the term "investor of a Party" means a natural person or an enterprise of a Party, that seeks to make, is making, or has made, an investment in the Area of the other Party.

#### Article 14.3 National Treatment

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

#### Article 14.4 Most-Favoured-Nation Treatment

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

Note: For greater certainty, this Article does not apply to dispute settlement procedures or mechanisms under any international agreement.



Article 14.5  
Minimum Standard of Treatment

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

Note 1: This Article prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded by a Party to covered investments. The concepts of "fair and equitable treatment" and "full protection and security" do not require treatment in addition to or beyond that which is required by the customary international law minimum standard of treatment of aliens.

Note 2: A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

Article 14.6  
Access to the Courts of Justice

1. Each Party shall with respect to investment activities in its Area accord to investors of the other Party treatment no less favourable than that it accords in like circumstances to its own investors or investors of a non-Party, with respect to access to its courts of justice and administrative tribunals and agencies.

2. Paragraph 1 does not apply to treatment provided to investors of a non-Party pursuant to an international agreement concerning access to courts of justice or administrative tribunals, or judicial cooperation agreements.

#### Article 14.7

##### Special Formalities and Information Requirements

1. Nothing in Article 14.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with investment activities of investors of the other Party and covered investments, such as compliance with registration requirements, or requirements that investors be residents of the Party or that covered investments be legally constituted under the laws and regulations of the Party provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.

2. Notwithstanding Articles 14.3 and 14.4, a Party may require an investor of the other Party, or a covered investment, to provide information concerning that covered investment solely for informational or statistical purposes. The Party shall protect such information that is confidential from any disclosure that would prejudice the competitive position of the investor or covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

#### Article 14.8

##### Senior Management and Boards of Directors

1. Neither Party shall require that an enterprise of that Party that is a covered investment appoint to senior management positions nationals of any particular nationality.

2. A Party may require that a majority or less than a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the Area of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

Article 14.9  
Prohibition of Performance Requirements

1. Neither Party shall apply in connection with investment activities of an investor of a Party in its Area any measure which is inconsistent with the Agreement on Trade-Related Investment Measures in Annex 1A to the WTO Agreement.

2. Without prejudice to paragraph 1, neither Party shall impose or enforce any of the following requirements, in connection with investment activities of an investor of a Party or of a non-Party in its Area:

- (a) to export a given level or percentage of goods or services;
- (b) to achieve a given level or percentage of domestic content;
- (c) to purchase, use or accord a preference to goods produced in its Area, or to purchase goods from persons in its Area;
- (d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with an investment of the investor;
- (e) to restrict sales of goods or services in its Area that an investment of the investor produces or provides by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;
- (f) to transfer technology, a production process or other proprietary knowledge to a person in its Area, except when the requirement:
  - (i) is imposed or enforced by a court of justice, administrative tribunal or competition authority to remedy a practice determined after judicial or administrative process to be anticompetitive under its competition laws and regulations; or

- (ii) concerns the disclosure of proprietary information or the use of intellectual property rights which is undertaken in a manner not inconsistent with the TRIPS Agreement; or
- (g) to supply to a specific region or the world market exclusively from its Area, one or more of the goods that an investment of the investor produces or the services that an investment of the investor provides.

3. Without prejudice to paragraph 1, neither Party shall condition the receipt or continued receipt of an advantage, in connection with investment activities of an investor of a Party or of a non-Party in its Area, on compliance with any of the following requirements:

- (a) to achieve a given level or percentage of domestic content;
- (b) to purchase, use or accord a preference to goods produced in its Area, or to purchase goods from persons in its Area;
- (c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with an investment of the investor; or
- (d) to restrict sales of goods or services in its Area that an investment of the investor produces or provides by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

4. Nothing in paragraph 3 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with investment activities of an investor of a Party or of a non-Party in its Area, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its Area.

5. Subparagraphs 2(a), 2(b), 2(c), 3(a) and 3(b) shall not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programs.

6. Subparagraphs 2(b), 2(c), 2(f), 2(g), 3(a) and 3(b) shall not apply to government procurement.

7. Subparagraphs 3(a) and 3(b) shall not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

8. Paragraphs 2 and 3 shall not apply to any requirement other than the requirements set out in those paragraphs.

Note: For greater certainty, this Article does not preclude enforcement of any commitment, undertaking or requirement between private parties, where a Party did not impose or require the commitment, undertaking or requirement.

Article 14.10  
Non-Conforming Measures and Exceptions

1. Articles 14.3, 14.4, 14.8 and 14.9 shall not apply to:

(a) any non-conforming measure that is maintained by the following on the date of entry into force of this Agreement, as set out in Schedules in Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10):

(i) the central government of a Party; or

(ii) a State or Territory of Australia or a prefecture of Japan;

(b) any non-conforming measure that is maintained by a local government other than a State or Territory or a prefecture referred to in subparagraph (a) (ii) on the date of entry into force of this Agreement;

(c) the continuation or prompt renewal of any non-conforming measure referred to in subparagraphs (a) and (b); or

- (d) an amendment or modification to any non-conforming measure referred to in subparagraphs (a) and (b), provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with Articles 14.3, 14.4, 14.8 and 14.9.

2. Articles 14.3, 14.4, 14.8 and 14.9 shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors and activities set out in its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10).

3. Neither Party shall, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10), require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment that exists at the time the measure becomes effective.

4. In cases where a Party makes an amendment or a modification to any non-conforming measure set out in its Schedule in Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) or where a Party adopts any new or more restrictive measure with respect to sectors, sub-sectors or activities set out in its Schedule in Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10) after the date of the entry into force of this Agreement, the Party shall, prior to the implementation of the amendment or modification or the new or more restrictive measure, or as soon as possible thereafter:

- (a) on request of the other Party, promptly provide information and respond to questions pertaining to any such proposed or actual amendment, modification or measure;
- (b) to the extent possible, provide a reasonable opportunity for comments by the other Party on any such proposed or actual amendment, modification or measure; and

- (c) to the maximum extent possible, notify the other Party of any such amendment, modification or measure that may substantially affect the other Party's interests under this Agreement.

5. Each Party shall endeavour, where appropriate, to reduce or eliminate the non-conforming measures set out in its Schedules in Annexes 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) and 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10) respectively.

6. Articles 14.3 and 14.4 shall not apply to any measure covered by the exceptions to, or derogations from, obligations under Articles 3 and 4 of the TRIPS Agreement.

7. Articles 14.3, 14.4 and 14.8 shall not apply to any measure that a Party adopts or maintains with respect to:

- (a) government procurement; or
- (b) subsidies or grants provided by a Party, including government-supported loans, guarantees and insurance.

#### Article 14.11 Expropriation and Compensation

1. Neither Party shall expropriate or nationalise a covered investment either directly or indirectly through measures equivalent to expropriation or nationalisation (hereinafter referred to in this Chapter as "expropriation") except:

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

2. The compensation shall be equivalent to the fair market value of the expropriated investment at the time when the expropriation was publicly announced or when the expropriation occurred, whichever is the earlier. The fair market value shall not reflect any change in market value occurring because the expropriation had become publicly known earlier.

3. The compensation shall be paid without delay and shall include interest at a commercially reasonable rate accrued from the date of expropriation to the date of payment and shall be effectively realisable and freely transferable in accordance with Article 14.13.

4. If payment is made in a freely usable currency, the compensation paid shall include interest, at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.

5. If a Party elects to pay in a currency other than a freely usable currency, the compensation paid, converted into the currency of payment at the market rate of exchange prevailing on the date of payment, shall be no less than the sum of the following:

- (a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date; and
- (b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.

6. This Article does not apply to the issuance of compulsory licences granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation, or creation is consistent with Chapter 16 (Intellectual Property).

Note: For greater certainty, the reference to the TRIPS Agreement in paragraph 6 includes any waiver in force between the Parties of any provision of that Agreement granted by WTO members in accordance with the WTO Agreement.



Article 14.12  
Treatment in Case of Strife

1. Each Party shall, with respect to restitution, indemnification, compensation or any other settlement, accord to investors of the other Party that have suffered loss or damage to their covered investments due to armed conflict or civil strife such as revolution, insurrection, civil disturbance or any other similar event in its Area, treatment that is no less favourable than that it would accord, in like circumstances, to its own investors or to investors of a non-Party.

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

3. Notwithstanding the provisions of Article 1.10 (General Provisions - Security Exceptions), neither Party shall be relieved of its obligation under paragraph 1 by reason of its measures taken pursuant to that Article.

Article 14.13  
Transfers

1. Each Party shall allow all transfers relating to a covered investment to be made freely into and out of its Area without delay. Such transfers shall include those of:

- (a) the initial capital and additional amounts to maintain or increase investments;
- (b) profits, capital gains, dividends, royalties, interest, fees and other current incomes accruing from investments;
- (c) proceeds from the total or partial sale or liquidation of investments;
- (d) payments made under a contract including loan payments in connection with investments;

- (e) earnings and remuneration of personnel from abroad who work in connection with investments in the Area of the Party;
- (f) payments made in accordance with Articles 14.11 and 14.12; and
- (g) payments arising out of a dispute.

2. Each Party shall allow such transfers to be made in freely usable currencies at the market exchange rate prevailing at the time of each transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may delay or prevent such transfers through the equitable, non-discriminatory and good-faith application of its laws relating to:

- (a) bankruptcy, insolvency or the protection of the rights of creditors;
- (b) issuing, trading or dealing in securities or derivatives;
- (c) criminal or penal offences;
- (d) reporting or record keeping of transfers of currency or other monetary instruments when necessary to assist law enforcement or financial regulatory authorities; or
- (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

#### Article 14.14 Subrogation

If a Party or its designated agency makes a payment to an investor of the Party pursuant to an indemnity, guarantee or insurance contract pertaining to an investment of that investor within the Area of the other Party, that other Party shall recognise:

- (a) the assignment, to the Party or its designated agency, of any right or claim of the investor in respect of such investment, that formed the basis of such payment; and
- (b) the right of the Party or its designated agency to exercise by virtue of subrogation such right or claim to the same extent as the original right or claim of the investor.

Article 14.15  
General Exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between covered investments or investors of the other Party and other investments or investors, where like conditions prevail, or a disguised restriction on investment, nothing in Articles 14.3, 14.4, and 14.9 shall prevent the adoption or enforcement by either Party of measures:

- (a) necessary to protect public morals or to maintain public order;

Note: The public order exception may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

- (b) necessary to protect human, animal or plant life or health;

Note: This exception includes environmental measures necessary to protect human, animal or plant life or health.

- (c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Chapter, including those relating to:

- (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on a contract;

- (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; or
- (iii) safety;
- (d) imposed for the protection of national treasures of artistic, historic or archaeological value; or
- (e) relating to the conservation of living or non-living exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption.

Article 14.16  
Temporary Safeguard Measures

1. A Party may adopt or maintain restrictive measures with regard to cross-border capital transactions as well as payments or transfers for transactions related to covered investments:

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

2. Restrictive measures referred to in paragraph 1 shall:

- (a) be applied such that the other Party is treated no less favourably than any non-Party;
- (b) be consistent with the Articles of Agreement of the International Monetary Fund;
- (c) not exceed those necessary to deal with the circumstances set out in paragraph 1;

- (d) be temporary and be phased out progressively as the situation specified in paragraph 1 improves;
- (e) be promptly notified to the other Party; and
- (f) avoid unnecessary damages to the commercial, economic and financial interests of the other Party.

3. The Party which has adopted any measures under paragraph 1 shall, on request, commence consultations with the other Party in order to review the restrictions adopted by it.

#### Article 14.17 Denial of Benefits

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

- (a) does not maintain diplomatic relations with the non-Party; or
- (b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of the other Party and to its investments, where the denying Party establishes that the enterprise is owned or controlled by an investor of a non-Party or of the denying Party and the enterprise has no substantial business activities in the Area of the other Party.

Note: For the purposes of this Article, an enterprise is:

- (a) "owned" by an investor if more than 50 per cent of the equity interest in it is beneficially owned by the investor; and

- (b) "controlled" by an investor if the investor has the power to name a majority of its directors or otherwise to legally direct its actions.

Article 14.18  
Sub-Committee on Investment

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Investment (hereinafter referred to in this Article as "the Sub-Committee").

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

- (a) exchanging information on any matters related to this Chapter;
- (b) reviewing and monitoring the implementation and operation of this Chapter and the non-conforming measures set out in each Party's Schedules in Annexes 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10) and 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10);
- (c) discussing any issues related to this Chapter;
- (d) considering any issues raised by either Party concerning the imposition or enforcement of performance requirements, including those specified in Article 14.9;
- (e) considering any issues raised by either Party concerning investment agreements between a Party and an investor of the other Party;
- (f) reporting the findings and outcome of discussions of the Sub-Committee to the Joint Committee; and
- (g) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

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

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

#### Article 14.19 Review

1. Unless the Parties otherwise agree, the Parties shall conduct a review of this Chapter with a view to the possible improvement of the investment environment through, for example, the establishment of a mechanism for the settlement of an investment dispute between a Party and an investor of the other Party. Such review shall commence in the fifth year following the date of entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first.

2. The Parties shall also conduct such a review if, following the entry into force of this Agreement, Australia enters into any multilateral or bilateral international agreement providing for a mechanism for the settlement of an investment dispute between Australia and an investor of another or the other party to that agreement, with a view to establishing an equivalent mechanism under this Agreement. The Parties shall commence such review within three months following the date on which that international agreement entered into force and will conduct the review with the aim of concluding it within six months following the same date.

3. At any time after the first year following the entry into force of this Agreement, either Party may request the other Party to agree to commence the review provided for in paragraph 1.

CHAPTER 15  
COMPETITION AND CONSUMER PROTECTION

Article 15.1  
Objectives

The aim of this Chapter is to contribute to the fulfilment of the objectives of this Agreement by promoting economic efficiency and consumer welfare through the promotion of competition and cooperation on consumer protection.

Article 15.2  
Definitions

For the purposes of this Chapter:

- (a) the term "anticompetitive activities" means any conduct or transaction that adversely affects competition and may be subject to penalties or other relief under the competition laws of either Party;
- (b) the term "competition authority" means:
  - (i) for Australia, the Australian Competition and Consumer Commission, or its successor; and
  - (ii) for Japan, the Fair Trade Commission, or its successor; and
- (c) the term "competition law" means:
  - (i) for Australia, Parts IV and XIA of the *Competition and Consumer Act 2010*, and any regulations made under those Parts; and provisions of other Parts in so far as they relate to Part IV, but not including Part X; as well as any amendments thereto;



- (ii) for Japan, the Law Concerning Prohibition of Private Monopoly and Maintenance of Fair Trade (Law No. 54 of 1947) and its implementing regulations as well as any amendments thereto; and
- (iii) for both Australia and Japan, such other laws and regulations as the Parties may from time to time mutually determine to be a "competition law".

#### Article 15.3

##### Promotion of Competition by Addressing Anticompetitive Activities

1. Each Party shall, subject to its laws and regulations, take measures which it considers appropriate to promote competition, especially by addressing anticompetitive activities.
2. Any measures referred to in paragraph 1 shall be consistent with the principles of transparency, non-discrimination and procedural fairness.

#### Article 15.4

##### State-Owned Enterprises

In addition to Article 15.3, bearing in mind the relationship between the promotion of competition and other policy objectives, the Parties recognise that seeking to ensure that governments do not provide competitive advantages to state-owned enterprises simply because they are state owned can contribute to the promotion of competition.

#### Article 15.5

##### Cooperation on Addressing Anticompetitive Activities

1. The Parties recognise the importance of cooperation to further the promotion of competition.

2. The Parties shall, subject to their respective laws and regulations as well as available resources, cooperate on the promotion of competition by addressing anticompetitive activities.

3. Cooperation may include, but is not limited to, exchange of information, notification and coordination of enforcement activities, and consultation.

4. Detailed cooperation arrangements to implement this Article may be made between the competition authorities of the Parties.

#### Article 15.6 Cooperation on Consumer Protection

The Parties recognise the importance of cooperation on matters related to consumer protection in order to enhance consumer welfare in their respective Areas. Accordingly, the Parties shall cooperate, where appropriate, on matters relating to consumer protection, such as through exchange of publicly available information and experience.

#### Article 15.7 Consultations

The Parties, recognising the importance of respecting the independence of each competition authority to enforce their competition laws, shall consult with each other, on request of either Party, on any matter which may arise in connection with this Chapter.

#### Article 15.8 Confidentiality of Information

1. Each Party's competition authority may share information with the other Party's competition authority subject to each Party's laws and regulations.

2. Recognising the importance of confidentiality when exchanging information that is not publicly available, the competition authority of the Party receiving such information may only use or disclose that information in accordance with conditions imposed by the providing Party's competition authority.

3. Information provided by the competition authority of a Party to the competition authority of the other Party shall not be used by the other Party for presentation in criminal proceedings carried out by a court or a judge, unless, on request of the other Party, such information was provided for use in criminal proceedings through diplomatic channels or other channels established in accordance with the laws and regulations of the Parties.

4. This Article shall not preclude the use or disclosure of information provided in accordance with this Chapter to the extent such use or disclosure is required by the laws and regulations of the Party receiving the information. The competition authority of a Party shall, wherever possible, give advance notice of any such use or disclosure to the competition authority of the other Party providing the information.

#### Article 15.9

##### Non-Application of Chapter 19 (Dispute Settlement)

The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter.

CHAPTER 16  
INTELLECTUAL PROPERTY

Article 16.1  
General Provisions

1. Each Party shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property, promote efficiency and transparency in the administration of its intellectual property system and provide for measures for adequate and effective enforcement of intellectual property rights against infringement, including counterfeiting and piracy, in accordance with the provisions of this Chapter.

2. Each Party reaffirms its rights and obligations under the international agreements relating to intellectual property to which both Parties are party.

3. Each Party shall endeavour to participate in international efforts, at various fora, in harmonising intellectual property systems.

Article 16.2  
Definitions

For the purposes of this Chapter:

- (a) the term "intellectual property" means:
- (i) copyright and related rights, trade marks, geographical indications, industrial designs, patents, layout-designs (topographies) of integrated circuits, and protection of undisclosed information as defined or referred to in the TRIPS Agreement; and
  - (ii) new varieties of plants as defined or referred to in the UPOV Convention;
- (b) the term "nationals" shall have the same meaning as in Article 1 of the TRIPS Agreement;

- (c) the term "Paris Convention" means the Paris Convention for the Protection of Industrial Property done at Paris on 20 March 1883, as amended; and
- (d) the term "UPOV Convention" means the International Convention for the Protection of New Varieties of Plants done at Paris on 2 December 1961, as amended.

Article 16.3  
National Treatment

1. Each Party shall accord to nationals of the other Party treatment no less favourable than the treatment it accords to its own nationals with regard to the protection of intellectual property, subject to the exceptions provided in the TRIPS Agreement.

2. The Parties may avail themselves of the exceptions permitted under paragraph 1 in relation to judicial and administrative procedures, including the designation of an address for service or the appointment of an agent within the jurisdiction of a Party, only where such exceptions are necessary to secure compliance with laws and regulations which are not inconsistent with the provisions of this Chapter and where such practices are not applied in a manner which would constitute a disguised restriction on trade.

Note: For the purposes of this Article, the term "protection" shall include matters affecting the availability, acquisition, scope, maintenance and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically covered in this Chapter. Further, for the purposes of this Article, the term "protection" includes the prohibition of circumvention of effective technological measures specified in paragraph 1 of Article 16.12.

Article 16.4  
Streamlining of Procedural Matters

For the purposes of providing efficient administration of its intellectual property system, each Party shall take appropriate measures to streamline its administrative procedures concerning intellectual property.

Article 16.5  
Acquisition and Maintenance of Intellectual Property Rights

1. In relation to the substantive examination of applications for patents, applications for registrations of new plant varieties and trade marks, and applications for registrations, or registrations, of industrial designs, neither Party shall refuse an application or a registration without notifying the applicant in writing of the reasons for such refusal and giving the applicant at least one opportunity, prior to the decision of refusal, to make amendments to the application or the registration and submit their written opinions. Each Party shall ensure that, where the examined application or registration is refused, the applicant has an opportunity to appeal against the decision of refusal.

2. Each Party shall, in accordance with its laws and regulations, maintain judicial or administrative tribunals or procedures for the purpose of the examination, review, correction, opposition, invalidation, revocation or cancellation, as appropriate, of a grant of a patent, or the registration of a new plant variety, trade mark or industrial design.

Article 16.6  
Transparency

For the purposes of further promoting transparency in the administration of its intellectual property system, each Party shall, in accordance with its laws and regulations, take appropriate measures to:

- (a) publish, on the Internet or otherwise, information on:
  - (i) applications for patents;

- (ii) grants of patents;
  - (iii) registrations of industrial designs;
  - (iv) applications for registration of trade marks;
  - (v) registrations of trade marks;
  - (vi) applications for registration of new varieties of plants; and
  - (vii) registrations of new varieties of plants,
- and make available to the public information contained in dossiers for the above applications, grants and registrations;
- (b) make available to the public information on applications for the suspension by its competent authorities of the release of goods suspected of infringing intellectual property rights as a border measure;
  - (c) make available to the public information on its efforts to ensure effective enforcement of intellectual property rights; and
  - (d) make available to the public, on the Internet or otherwise, other information with regard to its intellectual property system, including laws, regulations and guidelines.

Article 16.7  
Promotion of Public Awareness of Protection of  
Intellectual Property

The Parties shall take necessary measures to promote public awareness of protection of intellectual property including educational and dissemination projects on the use of intellectual property as well as on the enforcement of intellectual property rights.

Article 16.8  
Patents

The Parties shall cooperate to enhance mutual utilisation of search and examination results so as to allow applicants to obtain patents in an efficient and expeditious manner.

Article 16.9  
Trade Marks

Any sign, or any combination of signs, capable of distinguishing the goods or services of one undertaking from those of other undertakings, shall be capable of constituting a trade mark. Such signs, in particular words including personal names, letters, numerals, figurative elements, three-dimensional shapes and combinations of colours as well as any combination of such signs, shall be eligible for registration as a trade mark. Where signs are not inherently capable of distinguishing the relevant goods or services, each Party may make eligibility for registration depend on distinctiveness acquired through use.

Article 16.10  
Geographical Indications

1. Each Party shall recognise that geographical indications are eligible for protection through a trade mark system or other legal means.
2. The relationship between the protection of trade mark rights and that of geographical indications shall be in accordance with the TRIPS Agreement.
3. Each Party shall ensure that protection measures for geographical indications are transparent, readily available and understandable to the public.
4. The Parties may exchange views on issues related to this Article including protection of geographical indications. The Sub-Committee on Intellectual Property referred to in Article 16.21 shall provide a forum for this purpose.



5. The Parties shall review this Article, with a view to considering further provisions, five years after the date of entry into force of this Agreement, unless the Parties otherwise agree. The Sub-Committee on Intellectual Property referred to in Article 16.21 shall provide a forum for this purpose.

Article 16.11  
New Varieties of Plants

Each Party shall, in accordance with its rights and obligations under the UPOV Convention, provide for protection of plant varieties by granting and protecting rights in a plant variety where the variety is new, distinct, uniform and stable.

Article 16.12  
Copyright and Related Rights

1. With respect to copyright and related rights, each Party shall provide:

- (a) adequate legal protection; and
- (b) effective criminal penalties or civil remedies or any combination thereof, against the circumvention of effective technological measures that are used by authors, performers, or producers of phonograms in connection with the exercise of their rights under the laws and regulations of the Party and that restrict acts, in respect of their works, performances or phonograms, which are neither authorised by the authors, performers or producers of phonograms concerned nor permitted in certain special cases by the laws and regulations of the Party.

2. Each Party shall ensure that its collective management organisations are encouraged to:

- (a) operate to collect and distribute revenues to their members in a manner that is fair, efficient, transparent and accountable; and

- (b) adopt open and transparent record keeping of the collection and distribution of revenues.

3. In civil judicial proceedings involving copyright, each Party shall provide for a presumption that, in the absence of evidence to the contrary, the person whose name is indicated on a work in the usual manner as the name of the author of the work is the author of the work. This paragraph shall be applicable even if such name is a pseudonym, where the pseudonym adopted by the author leaves no doubt as to his or her identity.

4. Each Party shall confine limitations or exceptions to exclusive rights of copyright and related rights to certain special cases which do not conflict with a normal exploitation of a work, performance or phonogram and do not unreasonably prejudice the legitimate interests of the right holder.

Note: With respect to works, performances and phonograms, paragraph 4 does not reduce the capacity of each Party to provide for limitations or exceptions in accordance with multilateral agreements related to intellectual property to which that Party is, or becomes, a party.

#### Article 16.13 Protection of Undisclosed Information

Each Party shall protect undisclosed information in accordance with Article 39 of the TRIPS Agreement.

#### Article 16.14 Utility Models

The Parties reaffirm their rights and obligations for the protection of utility models in accordance with the Paris Convention.

Article 16.15  
Unfair Competition

Each Party shall provide for effective protection against acts of unfair competition in accordance with the Paris Convention.

Article 16.16  
Internet Service Providers

Each Party shall take appropriate measures to limit the liability of, or remedies available against, Internet service providers for copyright infringement by the users of their online services or facilities, where the Internet service providers take action to prevent access to the materials infringing copyright in accordance with the laws and regulations of the Party.

Article 16.17  
Enforcement - General

Each Party shall maintain mechanisms for the effective enforcement of intellectual property rights including border measures, civil remedies and criminal procedures and penalties in accordance with Articles 16.18 through 16.20. These mechanisms may also include:

- (a) public or private advisory groups; and
- (b) internal coordination among, and joint actions by, national government agencies concerned with enforcement of intellectual property rights.

Article 16.18  
Enforcement - Border Measures

1. Each Party shall provide for procedures concerning the suspension at the border by its customs administration, *ex officio*, of the release of goods suspected of infringing rights to trade marks, or copyright or related rights, which are destined for importation into and exportation from the Party.

2. Each Party shall provide for procedures concerning the suspension at the border by its customs administration, on request of a right holder, of the release of goods suspected of infringing rights to trade marks, or copyright or related rights, which are destined for importation into the Party.

3. Each Party may provide for procedures concerning the suspension at the border by its customs administration of the release of goods suspected of infringing rights to trade marks, or copyrights or related rights which:

- (a) are destined for exportation from the Party, on request of a right holder; and
- (b) are destined for transshipment through the Party, *ex officio* or on request of a right holder.

4. Each Party may provide for procedures concerning the suspension at the border by its customs administration of the release of goods suspected of infringing rights to patents, industrial designs or new varieties of plants, which are destined for importation into, exportation from or transshipment through the Party.

5. In the case of suspension with respect to importation or exportation, in accordance with the procedures referred to in this Article, the competent authorities of the importing Party upon importation, or of the exporting Party upon exportation, shall, where authorised in accordance with its laws and regulations or by its judicial authorities, notify the right holder of the names and addresses of the importer and the consignor, or the exporter and the consignee, of the goods in question, as the case may be.

6. Once a positive determination regarding infringement has been made, each Party shall ensure that the goods, the release of which has been suspended in accordance with the procedures referred to in this Article, will not be released into the channels of commerce without the consent of the right holder, and that the goods will be destroyed or disposed of in accordance with its laws and regulations, except with the consent of the right holder, or otherwise, in exceptional circumstances.

7. Each Party shall provide for simplified procedures, to be used when the importer does not object, for the competent authorities to seize, destroy or dispose of the goods the release of which has been suspended in accordance with the procedures referred to in paragraph 2.

Note: For the purposes of this Article, the term "transshipment" means transshipment, as defined in the International Convention on the Simplification and Harmonization of Customs Procedures, done at Kyoto on 18 May 1973, as amended.

Article 16.19  
Enforcement - Civil Remedies

1. Each Party shall provide that in civil judicial proceedings by a right holder of intellectual property rights against a person who knowingly, or with reasonable grounds to know, infringed the right holder's intellectual property rights, its judicial authorities shall have the authority to order the infringer to pay the right holder damages adequate to compensate for the injury the right holder has suffered because of the infringement of the right holder's intellectual property rights.

2. Each Party shall ensure, subject to its laws and regulations, that its judicial authorities have the authority to determine the amount of damages based on the totality of the evidence presented to them. In determining the amount of damages for infringement of intellectual property rights, a Party's judicial authorities shall have the authority to consider, *inter alia*, any legitimate measure of value the right holder submits, which may include lost profits, the value of the infringed goods or services measured by the market price, or the suggested retail price.

Article 16.20  
Enforcement - Criminal Procedures and Penalties

1. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of trade mark counterfeiting, copyright or related rights piracy or infringement of rights relating to new varieties of plants, committed wilfully and on a commercial scale.

2. Each Party shall treat wilful importation or exportation of goods covered by paragraph 1 as unlawful activities subject to criminal penalties. A Party may comply with its obligation relating to importation and exportation of goods covered by paragraph 1 by providing for distribution, sale or offer for sale of such goods on a commercial scale as unlawful activities subject to criminal penalties.

3. Penalties applicable to the cases referred to in paragraphs 1 and 2 shall include imprisonment and/or monetary fines sufficient to provide a deterrent, that are consistent with the level of penalties applied for crimes of a corresponding gravity.

4. Each Party shall ensure, at least in cases of trade mark counterfeiting or infringement of rights relating to new varieties of plants, committed wilfully and on a commercial scale, that its competent authorities may institute prosecution *ex officio*, without the need for a formal complaint by the right holder whose right has been infringed.

5. Each Party shall ensure that in cases of trade mark counterfeiting or copyright or related rights piracy committed wilfully and on a commercial scale, its judicial authorities may order the confiscation of crime proceeds and properties derived from such crime proceeds, in accordance with its laws and regulations.

Note: For the purposes of this paragraph, for Australia, its judicial authorities shall only be required to order the confiscation of crime proceeds and properties derived from such crime proceeds, in respect of offences defined as "indictable offences" under its law.

6. Each Party shall provide for criminal procedures and penalties to be applied in cases of wilful importation and domestic use, in the course of trade and on a commercial scale, of labels or packaging:

- (a) to which a mark has been applied without authorisation which is identical to, or cannot be distinguished from, a trade mark registered in its Area; and

- (b) which are intended to be used in the course of trade on goods or in relation to services which are identical to goods or services for which such trade mark is registered.

Note 1: A Party may comply with its obligation under this paragraph relating to importation of labels or packaging through its measures concerning distribution.

Note 2: A Party may comply with its obligations under this paragraph by providing for criminal procedures and penalties to be applied to attempts to commit a trade mark offence.

Article 16.21  
Sub-Committee on Intellectual Property

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Intellectual Property (hereinafter referred to in this Article as "the Sub-Committee").
2. The functions of the Sub-Committee shall be:
  - (a) reviewing and monitoring the implementation and operation of this Chapter;
  - (b) discussing any issues related to intellectual property, including geographical indications, covered by this Chapter;
  - (c) overseeing ongoing cooperation between the Parties in relation to the protection of intellectual property, enforcement of intellectual property rights and administration of their intellectual property systems;
  - (d) reporting the findings and the outcomes of discussions of the Sub-Committee to the Joint Committee; and
  - (e) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee:

- (a) shall be composed of and co-chaired by representatives of the Governments of the Parties; and
- (b) may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, with necessary expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee to provide advice on specific issues.

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



CHAPTER 17  
GOVERNMENT PROCUREMENT

Article 17.1  
Scope

1. This Chapter shall apply to any measure regarding covered procurement.
2. For the purposes of this Chapter, the term "covered procurement" means a government procurement of goods, services or both:
  - (a) by any contractual means, including through such methods as purchase or as lease, rental or hire purchase, with or without an option to buy, build-operate-transfer contracts and public works concession contracts;
  - (b) that is conducted by a procuring entity;
  - (c) where the value of the contracts to be awarded is estimated in accordance with Article 17.5 to be not less than the thresholds specified in Annex 13 (Government Procurement) at the time of publication of a notice in accordance with Article 17.10;
  - (d) subject to the conditions specified in Annex 13 (Government Procurement); and
  - (e) that is not excluded from coverage by this Agreement.
3. This Chapter shall not apply to:
  - (a) procurement of goods and services by a procuring entity from another entity of the same Party, or between a procuring entity of a Party and a regional or local government of that Party;
  - (b) non-contractual agreements or any form of assistance that a Party provides, including grants, loans, equity infusions, fiscal incentives, subsidies, guarantees, cooperative agreements, and sponsorship arrangements;

- (c) procurement for the direct purpose of providing international assistance, including development aid;
- (d) procurement of research and development services;
- (e) procurement of goods and services outside the Area of the procuring Party, for consumption outside the Area of the procuring Party;
- (f) public employment contracts;
- (g) procurement conducted under the particular procedure or condition of an international organisation, or funded by international grants, loans, or other assistance where the applicable procedure or condition would be inconsistent with this Chapter;
- (h) procurement funded by grants and sponsorship payments received from a person other than a procuring entity of a Party;
- (i) the acquisition or rental of land, existing buildings, or other immovable property or rights thereon;
- (j) procurement conducted under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project; and
- (k) procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes, derivatives and other securities.

4. Neither Party shall prepare, design or otherwise structure any government procurement contract in order to avoid the obligations under this Chapter.

Article 17.2  
Definitions

For the purposes of this Chapter:

- (a) the terms "build-operate-transfer contract" and "public works concession contract" mean any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for, the use of such works for the duration of the contract;
- (b) the term "conditions for participation" means minimum conditions that potential suppliers must meet in order to participate in a procurement process or for submissions to be considered. This may include a requirement to undertake an accreditation or validation procedure;
- (c) the term "in writing" means any worded or numbered expression that can be read, reproduced, and later communicated. This may include electronically transmitted and stored information;
- (d) the term "limited tendering" means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;
- (e) the term "multi-use list" means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that a Party intends to use more than once;
- (f) the term "open tendering" means a procurement method whereby all interested suppliers may submit a tender;

- (g) the term "procuring entity" means an entity covered in Annex 13 (Government Procurement);
- (h) the term "publish" means to disseminate information in an electronic or paper medium that is available widely and is readily accessible to the general public;
- (i) the term "selective tendering" means a procurement method whereby those suppliers invited to do so by the procuring entity may submit a tender;
- (j) the term "services" includes construction services unless otherwise specified; and
- (k) the term "supplier" means a person that provides or could provide goods or services to a procuring entity.

#### Article 17.3

##### National Treatment and Non-Discrimination

1. With respect to any measure regarding covered procurement, each Party shall accord, immediately and unconditionally, to the goods, services and suppliers of the other Party, treatment no less favourable than that it accords to domestic goods, services and suppliers.

2. With respect to any measure regarding covered procurement, a Party shall not:

- (a) treat a locally-established supplier less favourably than another locally-established supplier on the basis of the degree of foreign affiliation or ownership; or
- (b) discriminate against a locally-established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

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

4. Each Party shall ensure that its procuring entities comply with this Chapter in conducting covered procurements.

5. For greater certainty, all orders under contracts awarded for covered procurement shall be subject to paragraphs 1 and 2.

#### Article 17.4 Rules of Origin

For the purposes of covered procurement, neither Party shall apply rules of origin to goods or services that are different from the rules of origin the Party applies in the normal course of trade to those goods or services.

#### Article 17.5 Valuation of Contracts

1. In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement under this Chapter:

- (a) valuation shall take into account all forms of remuneration, including any premiums, fees, commissions, interest and other revenue streams that may be provided for under the contract;
- (b) the selection of the valuation method by a procuring entity shall not be used, nor shall any procurement requirement be divided, with the intention of avoiding the application of this Chapter; and

- (c) in cases where an intended procurement specifies the need for or provides for the possibility of option clauses, the basis for valuation shall be the maximum total value of the procurement, inclusive of optional purchases.

2. In the case of procurement by lease, rental, or hire purchase of goods or services, or procurement for which a total price is not specified, the basis for valuation shall be:

- (a) in the case of a fixed-term contract:
  - (i) where the term of the contract is 12 months or less, the total estimated maximum value for its duration; or
  - (ii) where the term of the contract exceeds 12 months, the total estimated maximum value, including any estimated residual value;
- (b) where the contract is for an indefinite period, the estimated monthly instalment multiplied by 48; and
- (c) where it is not certain whether the contract is to be a fixed-term contract, subparagraph (b) shall be used.

#### Article 17.6 Prohibition of Offsets

With regard to covered procurement, a Party, including its procuring entities, shall not seek, take account of, impose or enforce any offset. The term "offset" means any condition or undertaking that encourages local development or improves a Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar actions or requirements.

Article 17.7  
Technical Specifications

1. Technical specifications shall not be prepared, adopted, or applied with a view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.

2. Requirements relating to conformity assessment procedures shall not be prescribed with a view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.

3. For the purposes of this Article, the term "technical specification" means a tendering requirement that sets out:

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

4. Technical specifications prescribed by procuring entities shall, where appropriate:

- (a) be specified in terms of performance and functional requirements, rather than design or descriptive characteristics; and
- (b) be based on international standards, where such exist; otherwise, on national technical regulations, recognised national standards, or building codes.

5. There shall be no requirement or reference to a particular trademark or trade name, patent, copyright, design or type, specific origin or producer or supplier, unless there is no sufficiently precise or intelligible way of describing the procurement requirements and provided that words such as "or equivalent" are included in the tender documentation.

6. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

7. Notwithstanding paragraph 6, a procuring entity may:

- (a) conduct market research in developing specifications for a particular procurement; or
- (b) allow a supplier that has been engaged to provide design or consulting services to participate in procurements related to such services, provided it would not give the supplier an unfair advantage over other suppliers.

8. For greater certainty, a Party, including its procuring entities, may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

#### Article 17.8 Tendering Procedures

1. Each Party shall ensure that the tendering procedures of its procuring entities are applied in a non-discriminatory and transparent manner that is consistent with this Chapter.

2. A procuring entity shall use open, selective or limited tendering procedures.

#### Article 17.9 Conditions for Participation

1. Any conditions for participation required from suppliers, including financial guarantees, technical qualifications and information necessary for establishing the financial, commercial and technical capacity of suppliers, as well as the verification of qualifications, shall be no less favourable to suppliers of the other Party than to domestic suppliers.



2. A Party and its procuring entities may establish a multi-use list, provided that the procuring entity or other government agency annually publishes or otherwise makes available, continuously in electronic form, a notice inviting interested suppliers to apply for inclusion on the list. The notice shall include:

- (a) a description of the goods and services, or categories thereof, for which the list may be used;
- (b) the conditions for participation to be satisfied by suppliers and the methods that the procuring entity or other government agency will use to verify a supplier's satisfaction of the conditions; and
- (c) the name and address of the procuring entity or other government agency and other information necessary to contact the entity and obtain all relevant documents relating to the list.

3. The process of, and the time required for, qualifying suppliers shall not be used in order to keep suppliers of the other Party off a suppliers' list or from being considered for a particular intended procurement.

4. Nothing in this Article shall preclude the exclusion of any supplier on grounds such as bankruptcy or false declarations or significant deficiencies in performance of any substantive requirement or obligation under a prior contract.

5. For greater certainty, a procuring entity may allow suppliers who have not yet qualified to tender in an intended procurement to participate in that procurement, provided that there is sufficient time to complete the qualification procedure.

Article 17.10  
Notice of Procurement

1. In an open tendering procedure and, where appropriate, a selective tendering procedure, a procuring entity shall publish a notice inviting interested suppliers to submit tenders (hereinafter referred to as "notice of procurement") or application for participation in a procurement, in such a way as to be readily accessible to any interested supplier of the other Party for the entire period established for tendering.

2. The information in each notice of procurement shall include a description of the intended procurement, any conditions that suppliers must fulfil to participate in the procurement, the name of the procuring entity, the address where all documents relating to the procurement may be obtained, and the time-limits for submission of tenders.

3. Procuring entities are encouraged to publish, prior to or as early as possible in the fiscal year, a notice regarding their future procurement plans (hereinafter referred to as "notice of planned procurement"). The notice of planned procurement should include the subject matter of each procurement and the planned date of the publication of the notice of procurement or commencement of the related tender procedure.

Article 17.11  
Selective Tendering

1. To ensure optimum effective competition under selective tendering procedures, procuring entities shall, for each intended procurement, invite tenders from the maximum number of domestic suppliers and suppliers of the other Party, taking due account of the efficient operation of the procurement system and market conditions. They shall select the suppliers to participate in the procedure in a fair and non-discriminatory manner.

2. For greater certainty, a procuring entity applying selective tendering may use a list of qualified suppliers or a multi-use list established in accordance with Article 17.9.

Article 17.12  
Time-Limits for Tendering

1. Each Party shall ensure that:
  - (a) any prescribed time-limit is adequate to allow suppliers to prepare and submit tenders before the closing of the tendering procedures; and
  - (b) in determining any such time-limit, its procuring entities, consistent with their own reasonable needs, take into account such factors as the date of publication of the tender notice, the complexity of the intended procurement and the extent of subcontracting anticipated.
2. For each covered procurement, the final date and time for submission of tenders determined by the procuring entity shall be the same for all suppliers participating in the tendering procedure. For greater certainty, this requirement shall also apply where:
  - (a) as a result of a need to amend information provided to suppliers during the procurement process, the procuring entity extends the time-limits for qualification or tendering procedures; or
  - (b) negotiations are terminated and suppliers may submit new tenders.

Article 17.13  
Tender Documentation

1. A procuring entity shall make available to suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders, including all criteria that the procuring entity will consider in awarding the contract.
2. A procuring entity shall respond promptly to any reasonable request for relevant information, including a request for explanations relating to tender documentation, submitted by a supplier participating in the tendering procedure.

3. Information relating to a specific procurement shall not be provided in a manner which would have the effect of giving a potential supplier or group of potential suppliers an advantage over competitors.

4. Where, prior to the award of a contract, a procuring entity modifies the criteria or requirements set out in the notice of procurement or tender documentation provided to participating suppliers, or amends or re-issues a notice or tender documentation, it shall transmit in writing all such modifications or amended or re-issued notice or tender documentation:

- (a) to all suppliers that are participating at the time of the modification, amendment or re-issuance, where such suppliers are known to the entity, and in all other cases, in the same manner as the original information was made available; and
- (b) in adequate time to allow such suppliers to modify and re-submit amended tenders, as appropriate.

#### Article 17.14

#### Submission, Receipt and Opening of Tenders and Awarding of Contracts

1. A procuring entity shall receive, open and treat all tenders in accordance with procedures that guarantee the fairness and impartiality of the procurement process.

2. A procuring entity shall treat all tenders in confidence to the extent permitted by the laws and regulations of the Party. In particular, it shall not provide information to particular suppliers that might prejudice fair competition between suppliers.

3. A procuring entity shall not penalise any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.

4. Where a procuring entity provides suppliers with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

5. To be considered for award, a tender must, at the time of opening, conform to the essential requirements of the notice of procurement or tender documentation.

6. A contract may only be awarded to a supplier that the procuring entity has determined to have complied with the conditions for participation. If a procuring entity has received a tender abnormally lower than other tenders submitted, it may enquire with the tenderer to ensure that the tenderer can comply with the conditions for participation and is capable of fulfilling the terms of the contract.

7. Unless a procuring entity determines that it is not in the public interest to award a contract, the procuring entity shall award the contract to the supplier that the entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the criteria and requirements specified in the notices and tender documentation, has submitted:

- (a) the most advantageous, best value or overall greatest value tender; or
- (b) where price is the sole criterion, the lowest price.

8. A procuring entity shall not use option clauses, cancel a procurement or modify awarded contracts in order to avoid the obligations under this Chapter.

Article 17.15  
Limited Tendering

1. A procuring entity may use limited tendering, provided that limited tendering is not used with a view to avoiding maximum possible competition or in a manner which would constitute a means of discrimination against the suppliers of the other Party or protection to domestic producers or suppliers. When a procuring entity applies limited tendering, it may choose, according to the nature of the procurement, not to apply Articles 17.7 through 17.14.

2. Subject to paragraph 1, a procuring entity may use limited tendering only under the following conditions:

- (a) on condition that the requirements of the initial tender are not substantially modified in the contract as awarded:
  - (i) no tenders were submitted or no suppliers requested participation;
  - (ii) all tenders submitted have been collusive;
  - (iii) no tenders were submitted that conform to the essential requirements in the tender documentation; or
  - (iv) no suppliers satisfied the conditions for participation;
- (b) when, for works of art or for reasons connected with protection of exclusive rights, such as patents or copyrights, or in the absence of competition for technical reasons, the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute exists;
- (c) in so far as is strictly necessary when, for reasons of extreme urgency brought about by events unforeseeable or unforeseen by the procuring entity, the goods or services could not be obtained in time by means of open or selective tendering procedures;

- (d) for additional deliveries by the original supplier of goods or services, or its authorised representative, that were not included in the initial procurement where a change of supplier for such additional goods or services:
  - (i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations; or
  - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (e) when a procuring entity procures a prototype or a first good or service that is intended for limited trial or that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development;

Note: Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards.
- (f) for goods purchased on a commodity market;
- (g) for purchases made under exceptionally advantageous conditions which only arise in the very short term such as from unsolicited innovative proposals, unusual disposals, or disposal of assets of businesses in liquidation, bankruptcy or receivership and not routine purchases from regular suppliers;

- (h) in the case of contracts awarded to the winner of a design contest provided that the contest has been organised in a manner which is consistent with the principles of this Chapter and the contest is judged by an independent jury with a view to design contracts being awarded to the winner; or
- (i) for new construction services consisting of the repetition of similar construction services that conform to a basic project for which an initial contract was awarded following open tendering or selective tendering in accordance with this Chapter and for which the procuring entity has indicated in the notice of intended procurement concerning the initial construction service, that limited tendering procedures might be used in awarding contracts for those construction services.

3. Procuring entities shall prepare a report in writing on each contract awarded under this Article. Each report shall contain the name of the procuring entity, value and kind of goods or services procured, and a statement of the conditions in this Article which prevailed.

Article 17.16  
Post-Award Information

1. Each Party, including its procuring entities shall publish a notice no later than 72 days after the award of each contract for a covered procurement. Such notice shall contain:

- (a) a description of the goods or services procured, which may include quantity;
- (b) the name and address of the entity awarding the contract;
- (c) the contract date or the date of award;
- (d) the name and address of the contracted supplier or winning tenderer;



- (e) the value of the contract or the value of the winning award or the highest and the lowest offer taken into account in the award of the contract; and
- (f) the procurement method used.

2. A procuring entity shall promptly inform suppliers that have submitted tenders of the contract award decision. Subject to Article 17.18, a procuring entity shall, on request, provide an unsuccessful supplier with the reasons why the procuring entity did not select its tender.

3. A procuring entity shall maintain documentation and reports relating to the conduct of procurements covered by this Chapter, including reports required by paragraph 3 of Article 17.15, for a period of at least three years after the date it awards a contract.

#### Article 17.17

##### Information on the Procurement System

1. Each Party shall promptly publish its procurement laws, regulations, procedures and policy guidelines relating to covered procurements, and any changes or additions thereto.
2. Each Party shall promptly reply to any request from the other Party for an explanation of any matter relating to its procurement laws, regulations, procedures and policy guidelines.

#### Article 17.18

##### Non-Disclosure of Information

Nothing in this Chapter shall be construed to require a Party or its procuring entities to disclose, furnish or allow access to confidential information furnished by a person where such disclosure might prejudice fair competition between suppliers, without the authorisation of the person that furnished the confidential information.

Article 17.19  
Challenge Procedure

1. In the event of a complaint by a supplier that there has been a breach of measures implementing the obligations of this Chapter in the context of a covered procurement, each Party shall encourage the supplier to seek resolution of its complaint in consultation with the procuring entity. In such instances the procuring entity shall accord impartial and timely consideration to any such complaint, in a manner that is not prejudicial to obtaining corrective measures under the challenge system.

2. Each Party shall maintain at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review, in a non-discriminatory, timely, transparent and effective manner, complaints that suppliers submit, in accordance with the Party's laws, regulations and procedures, relating to a covered procurement.

3. Each Party shall make information on complaint mechanisms generally available.

Article 17.20  
Exceptions

1. Further to Article 1.10 (General Provisions - Security Exceptions), nothing in this Chapter shall be construed to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests relating to government procurement indispensable for national security or for national defence purposes.

2. Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent a Party from imposing, enforcing or maintaining measures:

- (a) necessary to protect public morals, order or safety;

- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to protect intellectual property; or
- (d) relating to goods or services of handicapped persons, of philanthropic or not-for-profit institutions or of prison labour.

3. The Parties understand that subparagraph 2(b) includes environmental measures necessary to protect human, animal, or plant life or health.

Article 17.21  
Ensuring Integrity in Procurement Processes

1. Each Party shall ensure that criminal or administrative penalties exist to prevent corruption in its government procurement.

2. Procuring entities shall conduct covered procurement in a transparent and impartial manner which:

- (a) eliminates any conflicts of interest for persons administering a tendering procedure wherever possible; or
- (b) for situations where it is not possible to fully eliminate such conflicts, prevent such interests from influencing procedures or decisions made in the course of a procurement.

Article 17.22  
Rectifications or Modifications

1. A Party shall notify the other Party in writing of any proposed rectification or modification of its Part to Annex 13 (Government Procurement) (any of which is hereinafter referred to in this Article as "modification"). Notification may include, where necessary to maintain a level of coverage comparable to that existing prior to the modification, an offer of compensatory adjustment.

2. Proposed modifications shall become effective provided the other Party does not object in writing to the modifying Party within 45 days after the date of notification.

3. A Party need not provide compensatory adjustments to the other Party where a proposed modification is of a purely formal or minor nature to its Part to Annex 13 (Government Procurement), such as:

- (a) changes in the name of a procuring entity;
- (b) merger of one or more procuring entities;
- (c) the separation of a procuring entity into two or more entities that are all added to the list of procuring entities in the same Section of Annex 13 (Government Procurement); and
- (d) changes in website references.

4. Where the Parties do not agree on the proposed modification, the objecting Party may request further information with a view to clarifying the proposed modification or may request that an offer of compensation be made where the objecting Party considers that compensation is necessary to maintain a level of coverage comparable to that existing prior to the modification. The Parties shall make every attempt to resolve the objection through consultations.

5. Where the Parties resolve the objection through consultations, the Parties shall notify the contact points provided under Article 1.14 (General Provisions - Communications) of the agreed modifications.

6. Neither Party shall undertake modifications to avoid the obligations of this Chapter.

Article 17.23  
Privatisation of Procuring Entities

When government control over a procuring entity specified in Annex 13 (Government Procurement) has been effectively eliminated, notwithstanding that the government may possess holding thereof or appoint members of the board of directors thereto, this Chapter shall no longer apply to that entity and compensation need not be proposed. A Party shall notify the other Party of the name of such entity before elimination of government control or as soon as possible thereafter. Notification shall include evidence of such elimination.

Article 17.24  
Further Negotiation

In the event that after the entry into force of this Agreement a Party offers a non-Party additional advantages of binding access to its government procurement market beyond what the other Party has been provided with under this Chapter, the former Party shall, on request of the other Party, enter into negotiations with the other Party with a view to extending those advantages to the other Party on a reciprocal basis.

Article 17.25  
Cooperation

1. Each Party shall reply to any request from the other Party for an explanation of any matter relating to the application of this Chapter, including matters related to its procurement laws, regulations and policy guidelines.
2. Each Party shall use the contact point referred in Article 1.14 (General Provisions - Communications) for any request made pursuant to this Article.
3. The Joint Committee shall have responsibility for reviewing the implementation and operation of this Chapter.

CHAPTER 18  
PROMOTION OF A CLOSER ECONOMIC RELATIONSHIP

Article 18.1  
Cooperation

1. The Parties shall endeavour to cooperate and take appropriate measures to promote a closer economic relationship, including between their business sectors, in accordance with their respective laws and regulations.
2. The Parties, confirming their willingness to promote a closer economic relationship, shall hold consultations in accordance with this Chapter.

Article 18.2  
Sub-Committee on  
Promotion of a Closer Economic Relationship

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Promotion of a Closer Economic Relationship (hereinafter referred to in this Chapter as "the Sub-Committee").
2. The functions of the Sub-Committee shall be:
  - (a) reviewing and monitoring the implementation and operation of this Chapter;
  - (b) discussing any issues related to this Chapter, including, as appropriate:
    - (i) ways to promote a closer economic relationship between the Parties;
    - (ii) ways to further remove obstacles to trade and investment between the Parties and to facilitate business activities between the Parties; and
    - (iii) possibilities for cooperation in the government and business sectors to promote bilateral trade and investment;

- (c) as appropriate, reporting the findings and the outcomes of discussions of the Sub-Committee to the Joint Committee;
  - (d) making recommendations, as necessary, to the Joint Committee on appropriate measures to be taken by the Parties; and
  - (e) carrying out other functions as may be delegated by the Joint Committee.
3. The Sub-Committee shall meet at such venues and times and by such means as may be agreed by the Parties.
4. The Sub-Committee:
- (a) shall be composed of and co-chaired by representatives of the Governments of the Parties; and
  - (b) shall take all its actions by mutual consent of the Parties.
5. The Sub-Committee may invite, by consensus, representatives of relevant entities other than the Governments of the Parties, including from the business sector, with the necessary expertise relevant to the issues to be discussed, to attend meetings of the Sub-Committee.
6. The Sub-Committee shall cooperate with other relevant Sub-Committees with a view to avoiding unnecessary overlap with their work. The Joint Committee shall, if necessary, give instructions to this end.

Article 18.3  
Functions of the Contact Point

1. The functions of the contact point of each Party designated in accordance with Article 1.14 (General Provisions - Communications), in regard to the implementation of this Chapter, shall be:
- (a) receiving concerns or enquiries expressed by the other Party's enterprises relating to business activities between the Parties;

- (b) responding to the concerns or enquiries referred to in subparagraph (a), where appropriate, in collaboration with other relevant authorities of the Party; and
- (c) reporting, as appropriate, relevant issues to the Sub-Committee.

2. A Party may designate an authority to help facilitate communications under paragraph 1 between its business sector and the contact point of the other Party.

3. Paragraphs 1 and 2 shall not prevent or restrict any contact by a Party's business sector directly with relevant authorities of the other Party.

#### Article 18.4

##### Non-Application of Chapter 19 (Dispute Settlement)

The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Chapter.



CHAPTER 19  
DISPUTE SETTLEMENT

Article 19.1  
Scope

Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of disputes between the Parties concerning the implementation, interpretation or application of this Agreement.

Article 19.2  
Definitions

For the purposes of this Chapter, the term "DSU" means the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement.

Article 19.3  
Choice of Dispute Settlement Procedure

1. Nothing in this Chapter shall prejudice any rights of the Parties to have recourse to dispute settlement procedures available under any other international agreement to which both Parties are party, including the WTO Agreement.
2. Notwithstanding paragraph 1, once a dispute settlement procedure has been initiated by a Party under this Chapter or under any other international agreement to which both Parties are party with respect to a particular dispute, that Party shall not initiate another dispute settlement procedure with respect to that particular dispute, unless:
  - (a) substantially separate and distinct rights or obligations under different international agreements are in dispute;
  - (b) the dispute settlement procedure which has been initiated fails to make findings on the issues in dispute for jurisdictional or procedural reasons;  
or

- (c) the complaining Party terminates the dispute settlement procedure which has been initiated, prior to the issuance of any award or report by the dispute settlement body, whether draft, interim or final, and initiates a new dispute settlement procedure in another forum with respect to that particular dispute, provided that the dispute settlement procedure to be terminated is the first dispute settlement procedure which has been initiated by the complaining Party for that particular dispute and that the complaining Party provides an interval of at least 30 days between the date of the termination of the first dispute settlement procedure and the date on which it initiates a new dispute settlement procedure.

3. For the purposes of paragraph 2:

- (a) a dispute settlement procedure under this Chapter shall be deemed to be initiated by a Party when it requests the establishment of an arbitral tribunal in accordance with paragraph 1 of Article 19.6, and deemed to be terminated by the complaining Party when it notifies the Party complained against and the chair of the arbitral tribunal of its intention to terminate the proceedings of the arbitral tribunal in accordance with paragraph 3 of Article 19.11; and
- (b) a dispute settlement procedure under the WTO Agreement shall be deemed to be initiated by a Party when it requests the establishment of a panel in accordance with Article 6 of the DSU, and deemed to be terminated by the complaining Party when it requests the panel to suspend its work in accordance with paragraph 12 of Article 12 of the DSU.

Note: For the purposes of subparagraph 3(b), it is understood that where the complaining Party requests a Panel under the DSU to suspend its work, that Party shall not request the Panel to resume its work.

Article 19.4  
Consultations

1. Either Party may request consultations with the other Party if it considers:

- (a) any benefit accruing to it directly or indirectly under this Agreement is being nullified or impaired as a result of:
  - (i) the application by the other Party of a measure which is inconsistent with this Agreement; or
  - (ii) the failure of the other Party to carry out its obligations under this Agreement; or
- (b) any benefit accruing to it directly or indirectly under Chapter 2 (Trade in Goods), 3 (Rules of Origin), 4 (Customs Procedures), 9 (Trade in Services) or 16 (Intellectual Property) is being nullified or impaired as a result of the application by the other Party of a measure that is not inconsistent with the provisions of those Chapters, provided that the complaining Party presents a detailed justification in support of any complaint relating to that measure.

2. Any request by a Party for consultations shall be submitted to the other Party in writing and give the reasons for the request, including identification of the measures at issue and an indication of the factual and legal basis for the complaint.

3. With a view to reaching a prompt and satisfactory resolution of the matter, when a Party requests consultations in accordance with paragraph 1, the other Party shall reply promptly to the request and enter into consultations in good faith within 30 days, or within 15 days in cases of urgency which concern perishable goods, after the date of receipt of the request.

Article 19.5  
Good Offices, Conciliation or Mediation

1. Good offices, conciliation or mediation may be requested at any time by either Party. They may begin at any time if the Parties agree and, on request of either Party, be terminated at any time.
2. If the Parties agree, good offices, conciliation or mediation may continue while procedures of the arbitral tribunal provided for in this Chapter are in progress.

Article 19.6  
Establishment and Composition of Arbitral Tribunals

1. The complaining Party that requested consultations in accordance with Article 19.4 may request, in writing, to the Party complained against, the establishment of an arbitral tribunal if:
  - (a) the Party complained against does not enter into such consultations within 30 days, or within 15 days in cases of urgency which concern perishable goods, after the date of receipt of the request for such consultations; or
  - (b) the Parties fail to resolve the dispute through such consultations within 60 days, or within 30 days in cases of urgency which concern perishable goods, after the date of receipt of the request for such consultations.
2. Any request for the establishment of an arbitral tribunal pursuant to this Article shall:
  - (a) identify the specific measures at issue;
  - (b) provide a brief summary of the legal basis for the complaint sufficient to present the problem clearly, including the provisions alleged to have been breached and any other relevant provisions of this Agreement; and
  - (c) provide a brief summary of the factual basis for the complaint.

3. When a request is made by the complaining Party in accordance with paragraphs 1 and 2, an arbitral tribunal shall be established in accordance with this Article.

4. The arbitral tribunal shall consist of three arbitrators, including a chair.

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

6. The Parties shall agree on and appoint the chair within 45 days after the date of receipt of the request for the establishment of an arbitral tribunal, taking into account the candidates proposed in accordance with paragraph 5. If appropriate, the Parties may jointly consult the arbitrators appointed in accordance with paragraph 5.

7. If any of the three appointments have not been made within 45 days after the date of receipt of the request for the establishment of an arbitral tribunal, any arbitrators not yet appointed shall be appointed, on request of either Party, by lot from the list of the candidates proposed in accordance with paragraph 5. The appointment by lot shall be undertaken within seven days after the date of receipt of the request for appointment by lot, unless the Parties otherwise agree. Where more than one arbitrator including a chair is to be selected by lot, the chair shall be selected first.

8. The date of the establishment of an arbitral tribunal shall be the date on which the third arbitrator is appointed.

9. All arbitrators shall:

- (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;

- (b) be chosen strictly on the basis of objectivity, reliability, and sound judgement; and
- (c) be independent of, and not be affiliated with or take instructions from, either Party.

10. If the Parties agree that an arbitrator has failed to comply with the Code of Conduct referred to in Article 19.16, they may remove the arbitrator, waive the violation or request the arbitrator to take steps within a specified period of time to ameliorate the violation. If the Parties agree to waive the violation or determine that, after amelioration, the violation has ceased, the arbitrator may continue to serve.

11. If an arbitrator appointed in accordance with this Article dies, resigns or becomes unable to act, including as a result of his or her removal in accordance with paragraph 10, a successor arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator and shall have all the powers and duties of the original arbitrator.

12. Where an arbitral tribunal is reconvened in accordance with Article 19.14 or 19.15, the reconvened arbitral tribunal shall, where possible, have the same arbitrators as the original arbitral tribunal. Where this is not possible, a replacement arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator, and shall have all the powers and duties of the original arbitrator.

#### Article 19.7

##### Terms of Reference of Arbitral Tribunals

Unless the Parties otherwise agree within 20 days after the date of receipt of the request for the establishment of an arbitral tribunal, the terms of reference of the arbitral tribunal shall be:

"To examine, in the light of the relevant provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of an arbitral tribunal pursuant to Article 19.6, to make findings of law and fact together with the reasons therefor and to issue an award for the resolution of the dispute."

Article 19.8  
Functions of Arbitral Tribunals

The arbitral tribunal established in accordance with Article 19.6:

- (a) should consult the Parties, as appropriate, and provide adequate opportunities for the development of a mutually satisfactory solution;
- (b) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case, the applicability of the provisions of this Agreement cited by the Parties, and:
  - (i) the consistency with this Agreement of the measure at issue applied by the Party complained against;
  - (ii) whether the Party complained against has failed to carry out its obligations under this Agreement; or
  - (iii) whether the measure at issue applied by the Party complained against is causing the nullification or impairment of any benefit described in subparagraph 1(b) of Article 19.4; and
- (c) may make such other findings as necessary for the resolution of the dispute.

Article 19.9  
Proceedings of Arbitral Tribunals

1. The arbitral tribunal shall meet in closed session. If the Parties agree, meetings with the Parties may be open to the public.
2. The deliberations of the arbitral tribunal and the documents submitted to it shall be kept confidential.
3. Notwithstanding paragraph 2, either Party may make public statements as to its views regarding the dispute, but shall treat as confidential, information and written submissions provided by the other Party to the arbitral tribunal which that other Party has designated as confidential. Where a Party has provided information or written submissions designated as confidential, that Party shall, on request of the other Party, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.
4. Each Party shall be given the opportunity to attend any of the presentations, statements or rebuttals in the proceedings and to set out in writing the facts of its case, its arguments and counter-arguments. Any information or written submissions provided by a Party to the arbitral tribunal, including any comments on the descriptive part of the draft award and responses to questions put by the arbitral tribunal, shall be made available to the other Party.
5. The arbitral tribunal shall attempt to make its decisions, including its award, by consensus, but may also make such decisions, including its award, by majority vote.
6. The period for the arbitral tribunal proceedings, from the date of its establishment until the date on which it issues its award to the Parties, shall not exceed six months, unless the Parties otherwise agree.



7. After consulting the Parties, the arbitral tribunal shall, as soon as practicable and whenever possible within 10 days after the date of its establishment, fix the timetable for its proceedings, taking into account any applicable time-frames specified in this Chapter and the Indicative Timetable referred to in Article 19.16. On request of the Parties, modifications to such timetable may be made by the arbitral tribunal.

8. Any time period applicable to the proceedings of the arbitral tribunal shall be suspended for a period that begins on the date on which any arbitrator becomes unable to act and ends on the date on which the successor is appointed.

#### Article 19.10 Information in Proceedings

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

2. On its own initiative unless the Parties disapprove, or on request of a Party, the arbitral tribunal may obtain information from any relevant source and may consult experts to obtain their opinion on certain aspects of the matter. However, before doing so the arbitral tribunal shall seek the views of the Parties.

3. Subject to paragraph 2, where the dispute raises factual issues concerning a scientific or other technical matter, the arbitral tribunal may, on its own initiative unless the Parties disapprove, or on request of a Party, select, in consultation with the Parties, no fewer than two scientific or technical experts who shall assist the arbitral tribunal throughout its proceedings, but who shall not have the right to vote in respect of any decision to be made by the arbitral tribunal, including its award. Where two suitable scientific or technical experts are not available, the arbitral tribunal may, after consulting the Parties, select only one expert.

4. Where the arbitral tribunal obtains information or technical advice from any individual or body other than the Parties, it shall provide the Parties with a copy of any information or technical advice it receives and an opportunity to provide comments on the information or technical advice. Where the arbitral tribunal takes the information or technical advice into account in the preparation of its award, it shall also take into account any comments by the Parties.

#### Article 19.11

##### Suspension and Termination of Proceedings

1. The arbitral tribunal may suspend its work on request of the complaining Party, and with the consent of the Party complained against, at any time for a period not to exceed 12 months. In the event of such a suspension, the time-frames set out in paragraph 7 of Article 19.9 shall be extended by the amount of time that the work was suspended. The proceedings of the arbitral tribunal shall be resumed at any time on request of either Party. If the work of the arbitral tribunal has been suspended for more than 12 consecutive months, the authority for establishment of the arbitral tribunal shall lapse unless the Parties otherwise agree.

2. The Parties may agree to terminate the proceedings of the arbitral tribunal at any time before the issuance of the award to the Parties by jointly notifying the chair of the arbitral tribunal.

3. Notwithstanding paragraph 2, for the purpose of initiating a new dispute settlement procedure in another forum in accordance with subparagraph 2(c) of Article 19.3, the complaining Party may terminate the proceedings of the arbitral tribunal by notifying the Party complained against and the chair of the arbitral tribunal of such intention.

Article 19.12  
Award

1. The arbitral tribunal shall make its award based on the relevant provisions of this Agreement, applicable rules of interpretation under international law, the submissions and arguments of the Parties, and any information it has obtained in accordance with Article 19.10.

2. The award of the arbitral tribunal shall include:

- (a) a descriptive part covering the factual background to the dispute;
- (b) its findings on the facts of the case, the applicability of the provisions of this Agreement cited by the Parties, and:
  - (i) the consistency with this Agreement of the measure at issue applied by the Party complained against;
  - (ii) whether the Party complained against has failed to carry out its obligations under this Agreement; or
  - (iii) whether the measure at issue applied by the Party complained against is causing the nullification or impairment of any benefit described in subparagraph 1(b) of Article 19.4; and
- (c) the reasons for such findings.

3. The arbitral tribunal may also include in its award:

- (a) any other findings necessary for the resolution of the dispute, in accordance with subparagraph (c) of Article 19.8; and
- (b) suggested implementation options for the Parties to consider, if requested by either Party.

4. The findings and suggestions of the arbitral tribunal in its award shall not add to or diminish the rights and obligations of the Parties under this Agreement or any other international agreement.

5. The award of the arbitral tribunal shall be drafted without the presence of the Parties. Any opinions expressed in the award by individual arbitrators shall be anonymous.

6. The arbitral tribunal shall submit to the Parties its draft award meeting the requirements specified in paragraph 2, at least 30 days prior to the date set by the arbitral tribunal in accordance with paragraph 7 of Article 19.9 for issuance of its award, for the purpose of enabling the Parties to review it. Either Party may submit comments in writing to the arbitral tribunal on the draft award within 15 days after the date of submission of the draft award. The arbitral tribunal shall include in its award its analysis of any comments made by the Parties on the draft award.

7. Unless the Parties otherwise agree, either Party may make the award of the arbitral tribunal publicly available seven days after the date of its issuance to the Parties, subject to paragraphs 2 and 3 of Article 19.9.

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

#### Article 19.13 Implementation of Award

1. The Party complained against shall:

- (a) where the award of the arbitral tribunal contains a finding of inconsistency of the measure at issue applied by the Party complained against with this Agreement, bring such measure into conformity with this Agreement;
- (b) where the award of the arbitral tribunal contains a finding that the Party complained against has failed to carry out its obligations under this Agreement, carry out such obligations; or

(c) where the award of the arbitral tribunal contains a finding that the measure at issue applied by the Party complained against is causing the nullification or impairment of any benefit described in subparagraph 1(b) of Article 19.4, address such nullification or impairment or reach a mutually satisfactory solution.

2. If it is impracticable to comply promptly with paragraph 1, the Party complained against shall have a reasonable period of time in which to do so. The Party complained against shall, within 20 days after the date of issuance of the award, notify the complaining Party of the reasonable period of time that it considers necessary for compliance.

3. If it is required, any reasonable period of time necessary to comply with paragraph 1 shall, whenever possible, be mutually determined by the Parties. Where the Parties fail to agree on the reasonable period of time within 45 days after the date of issuance of the award, either Party may request the chair of the arbitral tribunal appointed in accordance with Article 19.6 to determine the reasonable period of time.

4. Where a request is made in accordance with paragraph 3, the chair of the arbitral tribunal shall present the Parties with a determination of the reasonable period of time and the reasons for such determination within 45 days after the date of receipt of the request. Prior to making this determination, the chair of the arbitral tribunal may, on its own initiative, or shall, on request of either Party, seek written submissions from the Parties, and if requested by either Party, shall hold a meeting with the Parties where each Party will be given an opportunity to present its submission. As a guideline, the reasonable period of time determined by the chair of the arbitral tribunal should not exceed 12 months from the date of issuance of the award. However, such reasonable period of time may be shorter or longer, depending upon the particular circumstances.

Article 19.14  
Disagreement Concerning Implementation

1. Where there is disagreement as to whether the Party complained against has complied with paragraph 1 of Article 19.13, such dispute shall be decided through recourse to an arbitral tribunal reconvened for this purpose.

2. The complaining Party may request in writing to the Party complained against the reconvening of the arbitral tribunal referred to in paragraph 1 after the earlier of:

- (a) the expiry of the reasonable period of time determined in accordance with Article 19.13; or
- (b) a notification by the Party complained against that it has complied with paragraph 1 of Article 19.13.

3. Any request for the reconvening of the arbitral tribunal pursuant to this Article shall provide a brief summary of the factual basis for the complaint, including the reason why the complaining Party considers that the Party complained against has not complied with paragraph 1 of Article 19.13.

4. When a request is made by the complaining Party in accordance with paragraphs 1 through 3, the arbitral tribunal shall be reconvened within 15 days after the date of receipt of the request. The period for the reconvened arbitral tribunal proceedings, from the date of its reconvening until the date on which it issues its award to the Parties, shall not exceed four months, unless the Parties otherwise agree.

5. The reconvened arbitral tribunal shall make an objective assessment of the matter before it, including an objective assessment of:

- (a) the factual aspects of any action taken by the Party complained against to comply with paragraph 1 of Article 19.13; and
- (b) whether the Party complained against has complied with paragraph 1 of Article 19.13.

6. The award of the reconvened arbitral tribunal shall include:

- (a) a descriptive part covering the factual background to the dispute arising under this Article;
- (b) its findings on the facts of the dispute arising under this Article, particularly on whether the Party complained against has complied with paragraph 1 of Article 19.13; and
- (c) the reasons for such findings.

7. The reconvened arbitral tribunal may also include in its award:

- (a) any other findings necessary for the resolution of the dispute arising under this Article; and
- (b) suggested implementation options for the Parties to consider, if requested by either Party.

8. The reconvened arbitral tribunal shall submit to the Parties its draft award meeting the requirements specified in paragraph 6, at least 30 days prior to the date set by the reconvened arbitral tribunal in accordance with paragraph 7 of Article 19.9 for issuance of its award, for the purpose of enabling the Parties to review it. Either Party may submit comments in writing to the reconvened arbitral tribunal on the draft award within 15 days after the date of submission of the draft award. The reconvened arbitral tribunal shall include in its award its analysis of any comments made by the Parties on the draft award.

9. With respect to the terms of reference, functions and proceedings of the arbitral tribunal reconvened in accordance with this Article, Article 19.7, Article 19.8 other than subparagraph (b), Article 19.9 other than paragraph 6, Article 19.10, Article 19.11 other than paragraph 3, and Article 19.12 other than paragraphs 2, 3 and 6, shall apply *mutatis mutandis*.

Article 19.15  
Compensation and Suspension of Concessions

1. The Party complained against shall, on request of the complaining Party, enter into consultations with the complaining Party with a view to developing mutually acceptable compensation, where:

- (a) the Party complained against has notified the complaining Party that it considers it impracticable to comply with paragraph 1 of Article 19.13 within the reasonable period of time determined in accordance with Article 19.13;
- (b) the Party complained against has notified the complaining Party of its failure to comply with paragraph 1 of Article 19.13 within the reasonable period of time determined in accordance with Article 19.13; or
- (c) the failure of the Party complained against to comply with paragraph 1 of Article 19.13 has been established by the reconvened arbitral tribunal in accordance with Article 19.14.

2. If mutually acceptable compensation has not been agreed within 20 days after the date of receipt of the request made in accordance with paragraph 1, the complaining Party may notify the Party complained against in writing that it intends to suspend the application to the Party complained against of concessions or other obligations under this Agreement, and shall have the right to begin the suspension 30 days after the date of the notification. The level of such suspension shall be:

- (a) equivalent to the level of nullification or impairment of any benefit that is attributable to the failure of the Party complained against to comply with paragraph 1 of Article 19.13; and
- (b) restricted to the same sector or sectors to which the nullification or impairment of benefit relates, unless it is not practicable or effective to suspend the application of concessions or other obligations in such sector or sectors.



3. Notwithstanding paragraph 2, the complaining Party shall not exercise the right to suspend concessions or other obligations under paragraph 2 where:

- (a) a review of the proposed level of suspension of concessions or other obligations is being undertaken in accordance with paragraph 4 or 5;
- (b) the Party complained against has notified the complaining Party that it complied with paragraph 1 of Article 19.13 after any of the circumstances referred to in paragraph 1, and the complaining Party has expressed its agreement that the Party complained against has complied with paragraph 1 of Article 19.13; or
- (c) a mutually agreed solution has been reached.

4. The complaining Party shall specify, in the notification made in accordance with paragraph 2, the level of suspension of concessions or other obligations that it proposes. If the Party complained against objects to the level of suspension proposed, it may request consultations with the complaining Party within 30 days after the date of receipt of the notification. The complaining Party shall enter into consultations within 10 days after the date of receipt of the request. If the Parties fail to resolve the matter within 30 days after the date of receipt of the request for consultations pursuant to this paragraph, the Party complained against may request in writing to the complaining Party the reconvening of the arbitral tribunal to examine the matter.

5. When a request for the reconvening of the arbitral tribunal is made by the Party complained against in accordance with paragraph 4, the arbitral tribunal shall be reconvened within 15 days after the date of receipt of the request and shall issue, within 45 days after the date on which it is reconvened, its award containing a determination on the appropriate level of suspension to be applied by the complaining Party.

6. The suspension of concessions or other obligations under paragraph 2 shall be temporary and shall only be applied until it is agreed between the Parties in the manner specified in subparagraph 3(b) or established by the reconvened arbitral tribunal in accordance with paragraph 9, that the Party complained against has complied with paragraph 1 of Article 19.13, or a mutually agreed solution is reached.

7. In a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with this Article:

- (a) if the Party complained against considers that the level of concessions or other obligations suspended by the complaining Party is manifestly excessive, it may request in writing to the complaining Party the reconvening of the arbitral tribunal to examine the matter; and
- (b) if the Party complained against considers that it has complied with paragraph 1 of Article 19.13, it may request consultations with the complaining Party. The complaining Party shall enter into consultations within 10 days after the date of receipt of the request. If the Parties fail to resolve the matter within 30 days after the date of receipt of the request for consultations pursuant to this subparagraph, the Party complained against may request in writing to the complaining Party the reconvening of the arbitral tribunal to examine the matter.

8. When a request for the reconvening of the arbitral tribunal is made by the Party complained against in accordance with subparagraph 7(a), the arbitral tribunal shall be reconvened within 15 days after the date of receipt of the request and shall issue, within 45 days after the date on which it is reconvened, its award containing a determination on the appropriate level of suspension to be applied by the complaining Party.

9. When a request for the reconvening of the arbitral tribunal is made by the Party complained against in accordance with subparagraph 7(b), the arbitral tribunal shall be reconvened and shall issue its award, applying, *mutatis mutandis*, paragraphs 3 through 8 of Article 19.14. In the event of a finding that the Party complained against has not complied with paragraph 1 of Article 19.13, the reconvened arbitral tribunal may also, on request of either Party, examine whether the level of the existing suspension of concessions or other obligations is still appropriate and, if not, provide a determination on the appropriate level of suspension.

10. With respect to the terms of reference, functions and proceedings of the arbitral tribunal reconvened in accordance with this Article, Article 19.7, Article 19.8 other than subparagraph (b), Article 19.9 other than paragraph 6, Article 19.10, Article 19.11 other than paragraph 3, and Article 19.12 other than paragraphs 2, 3 and 6, shall apply *mutatis mutandis*.

#### Article 19.16 Rules of Procedure

1. The Joint Committee shall adopt the Rules of Procedure, including the Indicative Timetable and Code of Conduct, upon the entry into force of this Agreement. The Rules of Procedure provide the details of the rules and procedures of arbitral tribunals established under this Chapter.

2. Unless the Parties otherwise agree, the arbitral tribunal shall follow the Rules of Procedure adopted by the Joint Committee and may, after consulting the Parties, adopt additional rules of procedure not inconsistent with the Rules of Procedure adopted by the Joint Committee.

3. Where an arbitral tribunal is reconvened in accordance with Article 19.14 or 19.15, it may, after consulting the Parties, determine the rules of procedure for the proceedings, drawing as it deems appropriate on the Rules of Procedure adopted by the Joint Committee in accordance with paragraph 1.

Article 19.17

Modifications of Time Periods, Rules and Procedures

Any time period or other rules and procedures for arbitral tribunals provided for in this Chapter, including the Rules of Procedure referred to in Article 19.16, may be modified for a particular dispute by the arbitral tribunal established for that particular dispute, provided that the Parties consent to such modifications.

Article 19.18

Expenses

Unless the Parties otherwise agree, the expenses of an arbitral tribunal, including the remuneration of the arbitrators, shall be borne by the Parties in equal shares.

CHAPTER 20  
FINAL PROVISIONS

Article 20.1  
Table of Contents and Headings

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

Article 20.2  
Annexes and Notes

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

Article 20.3  
Amendment

1. This Agreement may be amended by written agreement between the Parties.
2. Such amendment shall be approved by the Parties in accordance with their respective legal procedures and shall enter into force on the date to be agreed by the Parties.

Article 20.4  
Entry into Force

This Agreement shall enter into force on the thirtieth day after the date on which the Governments of the Parties exchange diplomatic notes informing each other that their respective legal procedures necessary for entry into force of this Agreement have been completed. It shall remain in force unless terminated as provided for in Article 20.6.

Article 20.5  
General Review

Unless the Parties otherwise agree, the Parties shall undertake a general review of the implementation and operation of this Agreement in the sixth year following the date of entry into force of this Agreement, or at any time agreed by the Parties.

Article 20.6  
Termination

Either Party may terminate this Agreement by giving one year's advance notice in writing to the other Party.

Article 20.7  
Authentic Texts

1. The texts of this Agreement in the Japanese and English languages shall be equally authentic.
2. Notwithstanding paragraph 1, Part 2 of Annex 1 (Schedules in Relation to Article 2.4 (Elimination or Reduction of Customs Duties)), Part 1 of Annex 6 (Non-Conforming Measures Relating to Paragraph 1 of Articles 9.7 and 14.10), Part 1 of Annex 7 (Non-Conforming Measures Relating to Paragraph 2 of Articles 9.7 and 14.10), Part 1 of Annex 10 (Specific Commitments on the Movement of Natural Persons) and Part 1 of Annex 13 (Government Procurement) are written only in the English language.

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

DONE at Canberra on this eighth day of July in the year 2014, in duplicate in the Japanese and English languages.

For Japan:

安倍晋三

For Australia:

Tony Abbott

Annex 1  
Referred to in Chapter 2 (Trade in Goods)

SCHEDULES IN RELATION TO ARTICLE 2.4 (ELIMINATION OR  
REDUCTION OF CUSTOMS DUTIES)

PART 1  
GENERAL NOTES

1. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, in the case of *ad valorem* duties any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 per cent, the fraction is rounded to 0.1 per cent), and in the case of specific duties any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction is rounded to 0.01).

2. This Annex is made based on the Harmonized System, as amended on 1 January 2012.

3. For the purposes of this Annex, the term "Base Rate", as specified in Column 3 of each Party's Schedule means the starting point of elimination or reduction of customs duties.

4. For the purposes of implementing equal annual instalments, the following shall apply:

- (a) the reduction for the first year shall take place on the date of entry into force of this Agreement; and
- (b) the subsequent annual reductions shall take place on 1 April of each following year.

5. For the purposes of this Annex, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.



PART 2  
ELIMINATION OF CUSTOMS DUTIES

Section 1  
Notes for Schedule of Australia

1. Relation to the Australian Customs Tariff Act 1995. The items set forth in Section 2 of this Annex are generally expressed in terms of the corresponding items in Schedule 3 to the Australian Customs Tariff Act 1995 (Tariff Act) and the interpretation of the items in Section 2 of this Annex, including the product coverage of subheadings in Section 2 of this Annex, shall be governed by the Tariff Act. To the extent that the items set forth in Section 2 of this Annex are identical to the corresponding items in Schedule 3 of the Tariff Act, the items in Section 2 of this Annex shall have the same meaning as the corresponding items in the Tariff Act.

2. Staging. The following staging categories apply to the elimination of customs duties by Australia in accordance with Article 2.4 (Trade in Goods - Elimination or Reduction of Customs Duties):

- (a) category "A" - originating goods in staging category "A" shall continue to be free of customs duty on the date of entry into force of this Agreement;
- (b) category "B" - customs duties on originating goods provided for in the items in staging category "B" shall be eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement;
- (c) category "C" - customs duties on originating goods in category "C" shall be reduced to 3.3 per cent on the date of entry into force of this Agreement and shall then be reduced to 1.7 per cent on 1 April of the second year, and such goods shall be free of customs duty, effective on 1 April of the third year;

- (d) category "C1" - the *ad valorem* component of compound customs duties on originating goods in category "C1" shall be reduced to 3.3 per cent on the date of entry into force of this Agreement and shall then be reduced to 1.7 per cent on 1 April of the second year, and such goods shall be free of customs duty, effective on 1 April of the third year. The specific component of compound customs duties on goods in category "C1" shall be retained;
- (e) category "D" - customs duties on originating goods in category "D" shall be reduced to 4 per cent on the date of entry into force of this Agreement and shall then be reduced in four equal annual instalments beginning on 1 April of the second year, and such goods shall be free of customs duty, effective on 1 April of the fifth year;
- (f) category "E" - customs duties on originating goods in category "E" shall be reduced to 8 per cent on the date of entry into force of this Agreement and shall then be reduced in four equal annual instalments beginning on 1 April of the second year, and such goods shall be free of customs duty, effective on 1 April of the fifth year;
- (g) category "F" - customs duties on originating goods in category "F" shall be reduced in five equal annual instalments beginning on 1 April of the fourth year, and such originating goods shall be free of customs duty, effective on 1 April of the eighth year; and
- (h) category "G" - customs duties on originating goods in category "G" shall be reduced in five equal annual instalments beginning on 1 April of the fourth year, and such originating goods shall be free of customs duty, effective on 1 April of the eighth year.

3. The base rate of customs duty and staging category for an item are indicated for the item in Section 2 (Schedule of Australia).

Section 2  
Schedule of Australia

HS code (HS2012)	Description	Base Rate	Staging Category
01	LIVE ANIMALS		
0101	LIVE HORSES, ASSES, MULES AND HINNIES:		
0101.2	-Horses:		
0101.21.00	--Pure-bred breeding animals	0.0%	A
0101.29.00	--Other	0.0%	A
0101.30.00	-Asses	0.0%	A
0101.90.00	-Other	0.0%	A
0102	LIVE BOVINE ANIMALS:		
0102.2	-Cattle:		
0102.21.00	--Pure-bred breeding animals	0.0%	A
0102.29.00	--Other	0.0%	A
0102.3	-Buffalo:		
0102.31.00	--Pure-bred breeding animals	0.0%	A
0102.39.00	--Other	0.0%	A
0102.90.00	-Other	0.0%	A
0103	LIVE SWINE:		
0103.10.00	-Pure-bred breeding animals	0.0%	A
0103.9	-Other:		
0103.91.00	--Weighing less than 50 kg	0.0%	A
0103.92.00	--Weighing 50 kg or more	0.0%	A
0104	LIVE SHEEP AND GOATS:		
0104.10.00	-Sheep	0.0%	A
0104.20.00	-Goats	0.0%	A
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES <i>GALLUS DOMESTICUS</i> , DUCKS, GEESE, TURKEYS AND GUINEA FOWLS:		
0105.1	-Weighing not more than 185 g:		
0105.11.00	--Fowls of the species <i>Gallus domesticus</i>	0.0%	A
0105.12.00	--Turkeys	0.0%	A
0105.13.00	--Ducks	0.0%	A
0105.14.00	--Geese	0.0%	A
0105.15.00	--Guinea fowls	0.0%	A
0105.9	-Other:		
0105.94.00	--Fowls of the species <i>Gallus domesticus</i>	0.0%	A
0105.99.00	--Other	0.0%	A
0106	OTHER LIVE ANIMALS:		
0106.1	-Mammals:		
0106.11.00	--Primates	0.0%	A
0106.12.00	--Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0106.13.00	--Camels and other camelids (Camelidae)	0.0%	A
0106.14.00	--Rabbits and hares	0.0%	A
0106.19.00	--Other	0.0%	A
0106.20.00	-Reptiles (Including snakes and turtles)	0.0%	A
0106.3	-Birds:		
0106.31.00	--Birds of prey	0.0%	A
0106.32.00	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0.0%	A
0106.33.00	--Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	0.0%	A
0106.39.00	--Other	0.0%	A
0106.4	-Insects:		
0106.41.00	--Bees	0.0%	A
0106.49.00	--Other	0.0%	A
0106.90.00	-Other	0.0%	A
02	MEAT AND EDIBLE MEAT OFFAL		
0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:		
0201.10.00	-Carcasses and half-carcasses	0.0%	A
0201.20.00	-Other cuts with bone in	0.0%	A
0201.30.00	-Boneless	0.0%	A
0202	MEAT OF BOVINE ANIMALS, FROZEN:		
0202.10.00	-Carcasses and half-carcasses	0.0%	A
0202.20.00	-Other cuts with bone in	0.0%	A
0202.30.00	-Boneless	0.0%	A
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN:		
0203.1	-Fresh or chilled:		
0203.11.00	--Carcasses and half-carcasses	0.0%	A
0203.12.00	--Hams, shoulders and cuts thereof, with bone in	0.0%	A
0203.19.00	--Other	0.0%	A
0203.2	-Frozen:		
0203.21.00	--Carcasses and half-carcasses	0.0%	A
0203.22.00	--Hams, shoulders and cuts thereof, with bone in	0.0%	A
0203.29.00	--Other	0.0%	A
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:		
0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	0.0%	A
0204.2	-Other meat of sheep, fresh or chilled:		
0204.21.00	--Carcasses and half-carcasses	0.0%	A
0204.22.00	--Other cuts with bone in	0.0%	A
0204.23.00	--Boneless	0.0%	A
0204.30.00	-Carcasses and half-carcasses of lamb, frozen	0.0%	A
0204.4	-Other meat of sheep, frozen:		
0204.41.00	--Carcasses and half-carcasses	0.0%	A
0204.42.00	--Other cuts with bone in	0.0%	A
0204.43.00	--Boneless	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0204.50.00	-Meat of goats	0.0%	A
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	0.0%	A
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN:		
0206.10.00	-Of bovine animals, fresh or chilled	0.0%	A
0206.2	-Of bovine animals, frozen:		
0206.21.00	--Tongues	0.0%	A
0206.22.00	--Livers	0.0%	A
0206.29.00	--Other	0.0%	A
0206.30.00	-Of swine, fresh or chilled	0.0%	A
0206.4	-Of swine, frozen:		
0206.41.00	--Livers	0.0%	A
0206.49.00	--Other	0.0%	A
0206.80.00	-Other, fresh or chilled	0.0%	A
0206.90.00	-Other, frozen	0.0%	A
0207	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF 0105, FRESH, CHILLED OR FROZEN:		
0207.1	-Of the fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	--Not cut in pieces, fresh or chilled	0.0%	A
0207.12.00	--Not cut in pieces, frozen	0.0%	A
0207.13.00	--Cuts and offal, fresh or chilled	0.0%	A
0207.14.00	--Cuts and offal, frozen	0.0%	A
0207.2	-Of turkeys:		
0207.24.00	--Not cut in pieces, fresh or chilled	0.0%	A
0207.25.00	--Not cut in pieces, frozen	0.0%	A
0207.26.00	--Cuts and offal, fresh or chilled	0.0%	A
0207.27.00	--Cuts and offal, frozen	0.0%	A
0207.4	Of ducks:		
0207.41.00	--Not cut in pieces, fresh or chilled	0.0%	A
0207.42.00	--Not cut in pieces, frozen	0.0%	A
0207.43.00	--Fatty livers, fresh or chilled	0.0%	A
0207.44.00	--Other, fresh or chilled	0.0%	A
0207.45.00	--Other, frozen	0.0%	A
0207.5	-Of geese:		
0207.51.00	--Not cut in pieces, fresh or chilled	0.0%	A
0207.52.00	--Not cut in pieces, frozen	0.0%	A
0207.53.00	--Fatty livers, fresh or chilled	0.0%	A
0207.54.00	--Other, fresh or chilled	0.0%	A
0207.55.00	--Other, frozen	0.0%	A
0207.60.00	-Of guinea fowls	0.0%	A
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN:		
0208.10.00	-Of rabbits or hares	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0208.30.00	-Of primates	0.0%	A
0208.40.00	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0.0%	A
0208.50.00	-Of reptiles (including snakes and turtles)	0.0%	A
0208.60.00	-Of camels and other camelids (Camelidae)	0.0%	A
0208.90.00	-Other	0.0%	A
0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED:		
0209.10.00	-Of pigs	0.0%	A
0209.90.00	-Other	0.0%	A
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL:		
0210.1	-Meat of swine:		
0210.11.00	--Hams, shoulders and cuts thereof, with bone in	0.0%	A
0210.12.00	--Bellies (streaky) and cuts thereof	0.0%	A
0210.19.00	--Other	0.0%	A
0210.20.00	-Meat of bovine animals	0.0%	A
0210.9	-Other, including edible flours and meals of meat or meat offal:		
0210.91.00	--Of primates	0.0%	A
0210.92.00	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0.0%	A
0210.93.00	--Of reptiles (including snakes and turtles)	0.0%	A
0210.99.00	--Other	0.0%	A
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES		
0301	LIVE FISH:		
0301.1	-Ornamental fish:		
0301.11.00	--Freshwater	0.0%	A
0301.19.00	--Other	0.0%	A
0301.9	-Other live fish:		
0301.91.00	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0.0%	A
0301.92.00	--Eels ( <i>Anguilla</i> spp.)	0.0%	A
0301.93.00	--Carp ( <i>Cyprinus carpio</i> , <i>Carassius carssius</i> , <i>ctenopharygodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0301.94.00	--Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	0.0%	A
0301.95.00	--Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0.0%	A
0301.99.00	--Other	0.0%	A
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:		
0302.1	-Salmonidae, excluding livers and roes:		
0302.11.00	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0.0%	A
0302.13.00	--Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	0.0%	A
0302.14.00	--Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0.0%	A
0302.19.00	--Other	0.0%	A
0302.2	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
0302.21.00	--Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	0.0%	A
0302.22.00	--Plaice ( <i>Pleuronectes platessa</i> )	0.0%	A
0302.23.00	--Sole ( <i>Solea</i> spp.)	0.0%	A
0302.24.00	--Turbot ( <i>Psetta maxima</i> )	0.0%	A
0302.29.00	--Other	0.0%	A
0302.3	-Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
0302.31.00	--Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	0.0%	A
0302.32.00	--Yellowfin tunas ( <i>Thunnus albacares</i> )	0.0%	A
0302.33.00	--Skipjack or stripe-bellied bonito	0.0%	A
0302.34.00	--Bigeye tunas ( <i>Thunnus obesus</i> )	0.0%	A
0302.35.00	--Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	0.0%	A
0302.36.00	--Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0.0%	A
0302.39.00	--Other	0.0%	A
0302.4	-Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus</i> spp.), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:		

HS code (HS2012)	Description	Base Rate	Staging Category
0302.41.00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0.0%	A
0302.42.00	--Anchovies ( <i>Engraulis</i> spp.)	0.0%	A
0302.43.00	--Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	0.0%	A
0302.44.00	--Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	0.0%	A
0302.45.00	--Jack and horse mackerel ( <i>Trachurus</i> spp.)	0.0%	A
0302.46.00	--Cobia ( <i>Rachycentron canadum</i> )	0.0%	A
0302.47.00	--Swordfish ( <i>Xiphias gladius</i> )	0.0%	A
0302.5	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:		
0302.51.00	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0.0%	A
0302.52.00	--Haddock ( <i>Melanogrammus aeglefinus</i> )	0.0%	A
0302.53.00	--Coalfish ( <i>Pollachius virens</i> )	0.0%	A
0302.54.00	--Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0.0%	A
0302.55.00	--Alaska pollack ( <i>Theraga chalcogramma</i> )	0.0%	A
0302.56.00	--Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	0.0%	A
0302.59.00	--Other	0.0%	A
0302.7	-Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carssius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), excluding livers and roes:		
0302.71.00	--Tilapias ( <i>Oreochromis</i> spp.)	0.0%	A
0302.72.00	--Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	0.0%	A
0302.73.00	--Carp ( <i>Cyprinus carpio</i> , <i>Carassius carssius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )	0.0%	A
0302.74.00	--Eels ( <i>Anguilla</i> spp.)	0.0%	A
0302.79.00	--Other	0.0%	A
0302.8	-Other fish, excluding livers and roes:		
0302.81.00	--Dogfish and other sharks	0.0%	A
0302.82.00	--Rays and skates ( <i>Rajidae</i> )	0.0%	A
0302.83.00	--Toothfish ( <i>Dissostichus</i> spp.)	0.0%	A
0302.84.00	--Seabass ( <i>Dicentrarchus</i> spp.)	0.0%	A
0302.85.00	--Seabream ( <i>Sparidae</i> )	0.0%	A
0302.89.00	--Other	0.0%	A
0302.90.00	-Livers and roes	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:		
0303.1	--Salmonidae, excluding livers and roes:		
0303.11.00	--Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	0.0%	A
0303.12.00	--Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	0.0%	A
0303.13.00	--Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0.0%	A
0303.14.00	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0.0%	A
0303.19.00	--Other	0.0%	A
0303.2	--Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), excluding livers and roes:		
0303.23.00	--Tilapias ( <i>Oreochromis</i> spp.)	0.0%	A
0303.24.00	--Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	0.0%	A
0303.25.00	--Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )	0.0%	A
0303.26.00	--Eels ( <i>Anguilla</i> spp.)	0.0%	A
0303.29.00	--Other	0.0%	A
0303.3	--Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		
0303.31.00	--Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	0.0%	A
0303.32.00	--Plaice ( <i>Pleuronectes platessa</i> )	0.0%	A
0303.33.00	--Sole ( <i>Solea</i> spp.)	0.0%	A
0303.34.00	--Turbot ( <i>Psetta maxima</i> )	0.0%	A
0303.39.00	--Other	0.0%	A
0303.4	--Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
0303.41.00	--Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	0.0%	A
0303.42.00	--Yellowfin tunas ( <i>Thunnus albacares</i> )	0.0%	A
0303.43.00	--Skipjack or stripe-bellied bonito	0.0%	A
0303.44.00	--Bigeye tunas ( <i>Thunnus obesus</i> )	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0303.45.00	--Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	0.0%	A
0303.46.00	--Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0.0%	A
0303.49.00	--Other	0.0%	A
0303.5	-Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus</i> spp.), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:		
0303.51.00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0.0%	A
0303.53.00	--Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	0.0%	A
0303.54.00	--Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	0.0%	A
0303.55.00	--Jack and horse mackerel ( <i>Trachurus spp.</i> )	0.0%	A
0303.56.00	--Cobia ( <i>Rachycentron canadum</i> )	0.0%	A
0303.57.00	--Swordfish ( <i>Xiphias gladius</i> )	0.0%	A
0303.6	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:		
0303.63.00	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0.0%	A
0303.64.00	--Haddock ( <i>Melanogrammus aeglefinus</i> )	0.0%	A
0303.65.00	--Coalfish ( <i>Pollachius virens</i> )	0.0%	A
0303.66.00	--Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0.0%	A
0303.67.00	--Alaska pollack ( <i>Theragra chalcogramma</i> )	0.0%	A
0303.68.00	--Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	0.0%	A
0303.69.00	--Other	0.0%	A
0303.8	-Other fish, excluding livers and roes:		
0303.81.00	--Dogfish and other sharks	0.0%	A
0303.82.00	--Rays and skates ( <i>Rajidae</i> )	0.0%	A
0303.83.00	--Toothfish ( <i>Dissostichus</i> spp.)	0.0%	A
0303.84.00	--Seabass ( <i>Dicentrarchus</i> spp.)	0.0%	A
0303.89.00	--Other	0.0%	A
0303.90.00	-Livers and roes	0.0%	A
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN:		

HS code (HS2012)	Description	Base Rate	Staging Category
0304.3	-Fresh or chilled fillets of tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.):		
0304.31.00	--Tilapias ( <i>Oreochromis</i> spp.)	0.0%	A
0304.32.00	--Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	0.0%	A
0304.33.00	--Nile perch ( <i>Lates niloticus</i> )	0.0%	A
0304.39.00	--Other	0.0%	A
0304.4	-Fresh or chilled fillets of other fish:		
0304.41.00	--Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0.0%	A
0304.42.00	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0.0%	A
0304.43.00	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae)	0.0%	A
0304.44.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae and Muraenolepididae	0.0%	A
0304.45.00	--Swordfish ( <i>Xiphias gladius</i> )	0.0%	A
0304.46.00	--Toothfish ( <i>Dissostichus</i> spp.)	0.0%	A
0304.49.00	--Other	0.0%	A
0304.5	-Other, fresh or chilled:		
0304.51.00	--Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	0.0%	A
0304.52.00	--Salmonidae	0.0%	A
0304.53.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0.0%	A
0304.54.00	--Swordfish ( <i>Xiphias gladius</i> )	0.0%	A
0304.55.00	--Toothfish ( <i>Dissostichus</i> spp.)	0.0%	A
0304.59.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0304.6	-Frozen fillets of tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.):		
0304.61.00	--Tilapias ( <i>Oreochromis</i> spp.)	0.0%	A
0304.62.00	--Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	0.0%	A
0304.63.00	--Nile perch ( <i>Lates niloticus</i> )	0.0%	A
0304.69.00	--Other	0.0%	A
0304.7	-Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		
0304.71.00	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0.0%	A
0304.72.00	--Haddock ( <i>Melanogrammus aeglefinus</i> )	0.0%	A
0304.73.00	--Coalfish ( <i>Pollachius virens</i> )	0.0%	A
0304.74.00	--Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0.0%	A
0304.75.00	--Alaska pollack ( <i>Theragra chalcogramma</i> )	0.0%	A
0304.79.00	--Other	0.0%	A
0304.8	-Frozen fillets of other fish:		
0304.81.00	--Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0.0%	A
0304.82.00	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0.0%	A
0304.83.00	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	0.0%	A
0304.84.00	--Swordfish ( <i>Xiphias gladius</i> )	0.0%	A
0304.85.00	--Toothfish ( <i>Dissostichus</i> spp.)	0.0%	A
0304.86.00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0.0%	A
0304.87.00	--Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	0.0%	A
0304.89.00	--Other	0.0%	A
0304.9	-Other, frozen:		
0304.91.00	--Swordfish ( <i>Xiphias gladius</i> )	0.0%	A
0304.92.00	--Toothfish ( <i>Dissostichus</i> spp.)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0304.93.00	--Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	0.0%	A
0304.94.00	--Alaska pollack ( <i>Theragra chalcogramma</i> )	0.0%	A
0304.95.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollack ( <i>Theragra chalcogramma</i> )	0.0%	A
0304.99.00	--Other	0.0%	A
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION:		
0305.10.00	-Flours, meals and pellets of fish, fit for human consumption	0.0%	A
0305.20.00	-Livers and roes of fish, dried, smoked, salted or in brine	0.0%	A
0305.3	-Fish fillets, dried, salted or in brine, but not smoked:		
0305.31.00	--Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	0.0%	A
0305.32.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0.0%	A
0305.39.00	--Other	0.0%	A
0305.4	-Smoked fish, including fillets, other than edible fish offal:		
0305.41.00	--Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0.0%	A
0305.42.00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0.0%	A
0305.43.00	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0305.44.00	--Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	0.0%	A
0305.49.00	--Other	0.0%	A
0305.5	-Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51.00	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0.0%	A
0305.59.00	--Other	0.0%	A
0305.6	-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305.61.00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0.0%	A
0305.62.00	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0.0%	A
0305.63.00	--Anchovies ( <i>Engraulis</i> spp.)	0.0%	A
0305.64.00	--Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	0.0%	A
0305.69.00	--Other	0.0%	A
0305.7	-Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	--Shark fins	0.0%	A
0305.72.00	--Fish heads, tails and maws	0.0%	A
0305.79.00	--Other	0.0%	A
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION:		
0306.1	-Frozen:		
0306.11.00	--Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	0.0%	A
0306.12.00	--Lobsters ( <i>Homarus</i> spp.)	0.0%	A
0306.14.00	--Crabs	0.0%	A
0306.15.00	--Norway lobsters ( <i>Nephrops norvegicus</i> )	0.0%	A
0306.16.00	--Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0306.17.00	--Other shrimps and prawns	0.0%	A
0306.19.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	0.0%	A
0306.2	-Not frozen:		
0306.21.00	--Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	0.0%	A
0306.22.00	--Lobsters ( <i>Homarus</i> spp.)	0.0%	A
0306.24.00	--Crabs	0.0%	A
0306.25.00	--Norway lobsters ( <i>Nephrops norvegicus</i> )	0.0%	A
0306.26.00	--Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	0.0%	A
0306.27.00	--Other shrimps and prawns	0.0%	A
0306.29.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	0.0%	A
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION:		
0307.1	-Oysters:		
0307.11.00	--Live, fresh or chilled	0.0%	A
0307.19.00	--Other	0.0%	A
0307.2	-Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	--Live, fresh or chilled	0.0%	A
0307.29.00	--Other	0.0%	A
0307.3	-Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307.31.00	--Live, fresh or chilled	0.0%	A
0307.39.00	--Other	0.0%	A
0307.4	-Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307.41.00	--Live, fresh or chilled	0.0%	A
0307.49.00	--Other	0.0%	A
0307.5	-Octopus ( <i>Octopus</i> spp.):		
0307.51.00	--Live, fresh or chilled	0.0%	A
0307.59.00	--Other	0.0%	A
0307.60.00	-Snails, other than sea snails	0.0%	A
0307.7	-Clams, cockles and arkshells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> ):		
0307.71.00	--Live, fresh or chilled	0.0%	A
0307.79.00	--Other	0.0%	A
0307.8	-Abalone ( <i>Haliotis</i> spp.):		

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0307.81.00	--Live, fresh or chilled	0.0%	A
0307.89.00	--Other	0.0%	A
0307.9	-Other, including flours, meals and pellets, fit for human consumption:		
0307.91.00	--Live, fresh or chilled	0.0%	A
0307.99.00	--Other	0.0%	A
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:		
0308.1	-Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothurioidea</i> ):		
0308.11.00	--Live, fresh or chilled	0.0%	A
0308.19.00	--Other	0.0%	A
0308.2	-Sea urchins ( <i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i> ):		
0308.21.00	--Live, fresh or chilled	0.0%	A
0308.29.00	--Other	0.0%	A
0308.30.00	-Jellyfish ( <i>Rhopilema</i> spp.)	0.0%	A
0308.90.00	-Other	0.0%	A
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0401.10.00	-Of a fat content, by weight, not exceeding 1%	0.0%	A
0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	0.0%	A
0401.40.00	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	0.0%	A
0401.50.00	-Of a fat content, by weight, exceeding 10%	0.0%	A
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	0.0%	A
0402.2	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402.21.00	--Not containing added sugar or other sweetening matter	0.0%	A
0402.29.00	--Other	0.0%	A
0402.9	-Other:		
0402.91.00	--Not containing added sugar or other sweetening matter	0.0%	A
0402.99.00	--Other	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
0403	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA:		
0403.10.00	-Yogurt	0.0%	A
0403.90.00	-Other	0.0%	A
0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0.0%	A
0404.90.00	-Other	0.0%	A
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS:		
0405.10.00	-Butter	0.0%	A
0405.20.00	-Dairy spreads	4.0%	B
0405.90.00	-Other	0.0%	A
0406	CHEESE AND CURD:		
0406.10.00	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	\$1.220/kg	B
0406.20.00	-Grated or powdered cheese, of all kinds	\$1.220/kg	B
0406.30.00	-Processed cheese, not grated or powdered	\$1.220/kg	B
0406.40	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> :		
0406.40.10	---Cheese, of the following types: (a) roquefort; (b) stilton	0.0%	A
0406.40.90	---Other	\$1.220/kg	B
0406.90	-Other cheese:		
0406.90.10	---Cheese, of the following types: (a) made wholly from goats' milk, other than fetta or kasseri; (b) surface-ripened soft, having: (i) a fat content in the dry matter of not less than 50% by weight; and (ii) a moisture content of not less than 65% by weight of the non-fatty matter	0.0%	A
0406.90.90	---Other	\$1.220/kg	B
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED:		
0407.1	-Fertilised eggs for incubation:		
0407.11.00	--Of fowls of the species <i>Gallus domesticus</i>	0.0%	A
0407.19.00	--Other	0.0%	A
0407.2	-Other fresh eggs:		
0407.21.00	--Of fowls of the species <i>Gallus domesticus</i>	0.0%	A
0407.29.00	--Other	0.0%	A
0407.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0408.1	-Egg yolks:		
0408.11.00	--Dried	0.0%	A
0408.19.00	--Other	0.0%	A
0408.9	-Other:		
0408.91.00	--Dried	0.0%	A
0408.99.00	--Other	0.0%	A
0409.00.00	NATURAL HONEY	0.0%	A
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	0.0%	A
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0501.00.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	0.0%	A
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR:		
0502.10.00	-Pigs', hogs' or boars' bristles and hair and waste thereof	0.0%	A
0502.90.00	-Other	0.0%	A
0504.00.00	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	0.0%	A
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS:		
0505.10.00	-Feathers of a kind used for stuffing; down	0.0%	A
0505.90.00	-Other	0.0%	A
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS:		
0506.10.00	-Ossein and bones treated with acid	0.0%	A
0506.90.00	-Other	0.0%	A
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS:		
0507.10.00	-Ivory; ivory powder and waste	0.0%	A
0507.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	0.0%	A
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0.0%	A
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION:		
0511.10.00	-Bovine semen	0.0%	A
0511.9	-Other:		
0511.91.00	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0.0%	A
0511.99	--Other:		
0511.99.10	---Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5.0%	B
0511.99.90	---Other	0.0%	A
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE		
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF 1212:		
0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0.0%	A
0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0.0%	A
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN:		
0602.10.00	-Unrooted cuttings and slips	0.0%	A
0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0.0%	A
0602.30.00	-Rhododendrons and azaleas, grafted or not	0.0%	A
0602.40.00	-Roses, grafted or not	0.0%	A
0602.90.00	-Other	0.0%	A
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:		
0603.1	-Fresh:		
0603.11.00	--Roses	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0603.12.00	--Carnations	0.0%	A
0603.13.00	--Orchids	0.0%	A
0603.14.00	--Chrysanthemums	0.0%	A
0603.15.00	--Lilies ( <i>Lilium</i> spp.)	0.0%	A
0603.19.00	--Other	0.0%	A
0603.90.00	-Other	0.0%	A
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:		
0604.20.00	-Fresh	0.0%	A
0604.90.00	-Other	0.0%	A
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS		
0701	POTATOES, FRESH OR CHILLED:		
0701.10.00	-Seed	0.0%	A
0701.90.00	-Other	0.0%	A
0702.00.00	TOMATOES, FRESH OR CHILLED	0.0%	A
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED:		
0703.10.00	-Onions and shallots	0.0%	A
0703.20.00	-Garlic	0.0%	A
0703.90.00	-Leeks and other alliaceous vegetables	0.0%	A
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED:		
0704.10.00	-Cauliflowers and headed broccoli	0.0%	A
0704.20.00	-Brussels sprouts	0.0%	A
0704.90.00	-Other	0.0%	A
0705	LETTUCE ( <i>Lactuca sativa</i> ) AND CHICORY ( <i>Cichorium</i> spp.), FRESH OR CHILLED:		
0705.1	-Lettuce:		
0705.11.00	--Cabbage lettuce (head lettuce)	0.0%	A
0705.19.00	--Other	0.0%	A
0705.2	-Chicory:		
0705.21.00	--Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	0.0%	A
0705.29.00	--Other	0.0%	A
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED:		
0706.10.00	-Carrots and turnips	0.0%	A
0706.90.00	-Other	0.0%	A
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	0.0%	A
0708	LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED:		

HS code (HS2012)	Description	Base Rate	Staging Category
0708.10.00	-Peas ( <i>Pisum sativum</i> )	0.0%	A
0708.20.00	-Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	0.0%	A
0708.90.00	-Other leguminous vegetables	0.0%	A
0709	OTHER VEGETABLES, FRESH OR CHILLED:		
0709.20.00	-Asparagus	0.0%	A
0709.30.00	-Aubergines (egg-plants)	0.0%	A
0709.40.00	-Celery other than celeriac	0.0%	A
0709.5	-Mushrooms and truffles:		
0709.51.00	--Mushrooms of the genus <i>Agaricus</i>	5.0%	B
0709.59.00	--Other	5.0%	B
0709.60.00	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	0.0%	A
0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	0.0%	A
0709.9	-Other:		
0709.91.00	--Globe artichokes	0.0%	A
0709.92.00	--Olives	0.0%	A
0709.93.00	--Pumpkins, squash and gourdes ( <i>Cucurbita</i> spp.)	0.0%	A
0709.99.00	--Other	0.0%	A
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN:		
0710.10.00	-Potatoes	5.0%	B
0710.2	-Leguminous vegetables, shelled or unshelled:		
0710.21.00	--Peas ( <i>Pisum sativum</i> )	0.0%	A
0710.22.00	--Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	0.0%	A
0710.29.00	--Other	5.0%	B
0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	5.0%	B
0710.40.00	-Sweet corn	5.0%	B
0710.80.00	-Other vegetables	5.0%	B
0710.90.00	-Mixtures of vegetables	5.0%	B
0711	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:		
0711.20.00	-Olives	0.0%	A
0711.40.00	-Cucumbers and gherkins	0.0%	A
0711.5	-Mushrooms and truffles:		
0711.51.00	--Mushrooms of the genus <i>Agaricus</i>	0.0%	A
0711.59.00	--Other	0.0%	A
0711.90.00	-Other vegetables; mixtures of vegetables	0.0%	A
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED:		
0712.20.00	-Onions	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
0712.3	-Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles:		
0712.31.00	--Mushrooms of the genus <i>Agaricus</i>	5.0%	B
0712.32.00	--Wood ears ( <i>Auricularia</i> spp.)	5.0%	B
0712.33.00	--Jelly fungi ( <i>Tremella</i> spp.)	5.0%	B
0712.39.00	--Other	5.0%	B
0712.90	-Other vegetables; mixtures of vegetables:		
0712.90.10	---Potatoes	5.0%	B
0712.90.90	---Other	5.0%	B
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:		
0713.10.00	-Peas ( <i>Pisum sativum</i> )	0.0%	A
0713.20.00	-Chickpeas (garbanzos)	0.0%	A
0713.3	-Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
0713.31.00	--Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0.0%	A
0713.32.00	--Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	0.0%	A
0713.33.00	--Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	0.0%	A
0713.34.00	--Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	0.0%	A
0713.35.00	--Cow peas ( <i>Vigna unguiculata</i> )	0.0%	A
0713.39.00	--Other	0.0%	A
0713.40.00	-Lentils	0.0%	A
0713.50.00	-Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	0.0%	A
0713.60.00	-Pigeon peas ( <i>Cajanus cajan</i> )	0.0%	A
0713.90.00	-Other	0.0%	A
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH:		
0714.10	-Manioc (cassava):		
0714.10.10	---Frozen	5.0%	B
0714.10.90	---Other	0.0%	A
0714.20	-Sweet potatoes:		
0714.20.10	---Frozen	5.0%	B
0714.20.90	---Other	0.0%	A
0714.30	-Yams ( <i>Dioscorea</i> spp.):		
0714.30.10	---Frozen	5.0%	B
0714.30.90	---Other	0.0%	A
0714.40	-Taro ( <i>Colocasia</i> spp.):		
0714.40.10	---Frozen	5.0%	B
0714.40.90	---Other	0.0%	A
0714.50	-Yautia ( <i>Xanthosoma</i> spp.):		
0714.50.10	---Frozen	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
0714.50.90	---Other	0.0%	A
0714.90	-Other:		
0714.90.10	---Frozen	5.0%	B
0714.90.90	---Other	0.0%	A
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS		
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:		
0801.1	-Coconuts:		
0801.11.00	--Desiccated	0.0%	A
0801.12.00	--In the inner shell (endocarp)	0.0%	A
0801.19.00	--Other	0.0%	A
0801.2	-Brazil nuts:		
0801.21.00	--In shell	0.0%	A
0801.22.00	--Shelled	0.0%	A
0801.3	-Cashew nuts:		
0801.31.00	--In shell	0.0%	A
0801.32.00	--Shelled	0.0%	A
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:		
0802.1	-Almonds:		
0802.11.00	--In shell	5.0%	B
0802.12.00	--Shelled	5.0%	B
0802.2	-Hazelnuts or filberts ( <i>Corylus</i> spp.):		
0802.21.00	--In shell	0.0%	A
0802.22.00	--Shelled	0.0%	A
0802.3	-Walnuts:		
0802.31.00	--In shell	0.0%	A
0802.32.00	--Shelled	0.0%	A
0802.4	-Chesnuts ( <i>Castanea</i> spp.):		
0802.41.00	--In shell	0.0%	A
0802.42.00	--Shelled	0.0%	A
0802.5	-Pistachios:		
0802.51.00	--In shell	0.0%	A
0802.52.00	--Shelled	0.0%	A
0802.6	-Macadamia nuts:		
0802.61.00	--In shell	0.0%	A
0802.62.00	--Shelled	0.0%	A
0802.70.00	-Kola nuts ( <i>Cola</i> spp.)	0.0%	A
0802.80.00	-Areca nuts	0.0%	A
0802.90.00	-Other	0.0%	A
0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED:		
0803.10.00	-Plantains	0.0%	A
0803.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED:		
0804.10.00	-Dates	0.0%	A
0804.20.00	-Figs	0.0%	A
0804.30.00	-Pineapples	0.0%	A
0804.40.00	-Avocados	0.0%	A
0804.50.00	-Guavas, mangoes and mangosteens	0.0%	A
0805	CITRUS FRUIT, FRESH OR DRIED:		
0805.10.00	-Oranges	0.0%	A
0805.20.00	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0.0%	A
0805.40.00	-Grapefruit, including pomelos	0.0%	A
0805.50.00	-Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	0.0%	A
0805.90.00	-Other	0.0%	A
0806	GRAPES, FRESH OR DRIED:		
0806.10.00	-Fresh	5.0%	B
0806.20.00	-Dried	5.0%	B
0807	MELONS (INCLUDING WATERMELONS) AND PAWPAWS (PAPAYAS), FRESH:		
0807.1	-Melons (including watermelons):		
0807.11.00	--Watermelons	0.0%	A
0807.19.00	--Other	0.0%	A
0807.20.00	-Pawpaws (papayas)	0.0%	A
0808	APPLES, PEARS AND QUINCES, FRESH:		
0808.10.00	-Apples	0.0%	A
0808.30.00	-Pears	0.0%	A
0808.40.00	-Quinces	0.0%	A
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH:		
0809.10.00	-Apricots	0.0%	A
0809.2	-Cherries:		
0809.21.00	--Sour cherries ( <i>Prunus cerasus</i> )	0.0%	A
0809.29.00	--Other	0.0%	A
0809.30.00	-Peaches, including nectarines	0.0%	A
0809.40.00	-Plums and sloes	0.0%	A
0810	OTHER FRUIT, FRESH:		
0810.10.00	-Strawberries	0.0%	A
0810.20.00	-Raspberries, blackberries, mulberries and loganberries	0.0%	A
0810.30.00	-Black, white or red currants and gooseberries	0.0%	A
0810.40.00	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	0.0%	A
0810.50.00	-Kiwifruit	0.0%	A
0810.60.00	-Durians	0.0%	A
0810.70.00	-Persimmons	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
0810.90.00	-Other	0.0%	A
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0811.10.00	-Strawberries	4.0%	B
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	0.0%	A
0811.90.00	-Other	0.0%	A
0812	FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:		
0812.10.00	-Cherries	0.0%	A
0812.90.00	-Other	0.0%	A
0813	FRUIT, DRIED, OTHER THAN THAT OF 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER:		
0813.10.00	-Apricots	5.0%	B
0813.20.00	-Prunes	5.0%	B
0813.30.00	-Apples	5.0%	B
0813.40.00	-Other fruit	5.0%	B
0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	5.0%	B
0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	0.0%	A
09	COFFEE, TEA, MATE AND SPICES		
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION:		
0901.1	-Coffee, not roasted:		
0901.11.00	--Not decaffeinated	0.0%	A
0901.12.00	--Decaffeinated	0.0%	A
0901.2	-Coffee, roasted:		
0901.21.00	--Not decaffeinated	0.0%	A
0901.22.00	--Decaffeinated	0.0%	A
0901.90.00	-Other	0.0%	A
0902	TEA, WHETHER OR NOT FLAVOURED:		
0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0.0%	A
0902.20.00	-Other green tea (not fermented)	0.0%	A
0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0.0%	A
0902.40.00	-Other black tea (fermented) and other partly fermented tea	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
0903.00.00	MATE	0.0%	A
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA:		
0904.1	-Pepper:		
0904.11.00	--Neither crushed nor ground	0.0%	A
0904.12.00	--Crushed or ground	0.0%	A
0904.2	-Fruits of the genus Capsicum or of the genus Pimenta:		
0904.21.00	--Dried, neither crushed nor ground	0.0%	A
0904.22.00	--Crushed or ground	0.0%	A
0905	VANILLA:		
0905.10.00	-Neither crushed nor ground	0.0%	A
0905.20.00	-Crushed or ground	0.0%	A
0906	CINNAMON AND CINNAMON-TREE FLOWERS:		
0906.1	-Neither crushed nor ground		
0906.11.00	--Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	0.0%	A
0906.19.00	--Other	0.0%	A
0906.20.00	-Crushed or ground	0.0%	A
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS):		
0907.10.00	-Neither crushed nor ground	0.0%	A
0907.20.00	-Crushed or ground	0.0%	A
0908	NUTMEG, MACE AND CARDAMOMS:		
0908.1	-Nutmeg:		
0908.11.00	--Neither crushed nor ground	0.0%	A
0908.12.00	--Crushed or ground	0.0%	A
0908.2	-Mace:		
0908.21.00	--Neither crushed nor ground	0.0%	A
0908.22.00	--Crushed or ground	0.0%	A
0908.3	-Cardamoms:		
0908.31.00	--Neither crushed nor ground	0.0%	A
0908.32.00	--Crushed or ground	0.0%	A
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES:		
0909.2	-Seeds of coriander:		
0909.21.00	--Neither crushed nor ground	0.0%	A
0909.22.00	--Crushed or ground	0.0%	A
0909.3	-Seeds of cumin:		
0909.31.00	--Neither crushed nor ground	0.0%	A
0909.32.00	--Crushed or ground	0.0%	A
0909.6	-Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.61.00	--Neither crushed nor ground	0.0%	A
0909.62.00	--Crushed or ground	0.0%	A
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:		

HS code (HS2012)	Description	Base Rate	Staging Category
0910.1	-Ginger:		
0910.11.00	--Neither crushed nor ground	0.0%	A
0910.12.00	--Crushed or ground	0.0%	A
0910.20.00	-Saffron	0.0%	A
0910.30.00	-Turmeric (curcuma)	0.0%	A
0910.9	-Other spices:		
0910.91.00	--Mixtures referred to in Note 1(b) to this Chapter	0.0%	A
0910.99.00	--Other	0.0%	A
10	CEREALS		
1001	WHEAT AND MESLIN:		
1001.1	-Durum wheat:		
1001.11.00	--Seed	0.0%	A
1001.19.00	--Other	0.0%	A
1001.9	-Other:		
1001.91.00	--Seed	0.0%	A
1001.99.00	--Other	0.0%	A
1002	RYE:		
1002.10.00	-Seed	0.0%	A
1002.90.00	-Other	0.0%	A
1003	BARLEY:		
1003.10.00	-Seed	0.0%	A
1003.90.00	-Other	0.0%	A
1004	OATS:		
1004.10.00	-Seed	0.0%	A
1004.90.00	-Other	0.0%	A
1005	MAIZE (CORN):		
1005.10.00	-Seed	0.0%	A
1005.90.00	-Other	0.0%	A
1006	RICE:		
1006.10.00	-Rice in the husk (paddy or rough)	0.0%	A
1006.20.00	-Husked (brown) rice	0.0%	A
1006.30.00	-Semi-milled or wholly milled rice, whether or not polished or glazed	0.0%	A
1006.40.00	-Broken rice	0.0%	A
1007	GRAIN SORGHUM:		
1007.10.00	-Seed	0.0%	A
1007.90.00	-Other	0.0%	A
1008	BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS:		
1008.10.00	-Buckwheat	0.0%	A
1008.2	-Millet:		
1008.21.00	--Seed	0.0%	A
1008.29.00	--Other	0.0%	A
1008.30.00	-Canary seeds	0.0%	A
1008.40.00	-Fonio ( <i>Digitaria</i> spp.)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1008.50.00	-Quinoa ( <i>Chenopodium quinoa</i> )	0.0%	A
1008.60.00	-Triticale	0.0%	A
1008.90.00	-Other cereals	0.0%	A
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
1101.00.00	WHEAT OR MESLIN FLOUR	0.0%	A
1102	CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN:		
1102.20.00	-Maize (corn) flour	0.0%	A
1102.90.00	-Other	0.0%	A
1103	CEREAL GROATS, MEAL AND PELLETS:		
1103.1	-Groats and meal:		
1103.11.00	--Of wheat	0.0%	A
1103.13.00	--Of maize (corn)	0.0%	A
1103.19.00	--Of other cereals	0.0%	A
1103.20.00	-Pellets	0.0%	A
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:		
1104.1	-Rolled or flaked grains:		
1104.12.00	--Of oats	0.0%	A
1104.19.00	--Of other cereals	0.0%	A
1104.2	-Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	--Of oats	0.0%	A
1104.23.00	--Of maize (corn)	0.0%	A
1104.29.00	--Of other cereals	0.0%	A
1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	0.0%	A
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES:		
1105.10.00	-Flour, meal and powder	5.0%	B
1105.20.00	-Flakes, granules and pellets	5.0%	B
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8:		
1106.10.00	-Of the dried leguminous vegetables of 0713	0.0%	A
1106.20.00	-Of sago or of roots or tubers of 0714	0.0%	A
1106.30.00	-Of the products of Chapter 8	0.0%	A
1107	MALT, WHETHER OR NOT ROASTED:		
1107.10.00	-Not roasted	0.0%	A
1107.20.00	-Roasted	0.0%	A
1108	STARCHES; INULIN:		
1108.1	-Starches:		
1108.11.00	--Wheat starch	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1108.12.00	--Maize (corn) starch	0.0%	A
1108.13.00	--Potato starch	5.0%	B
1108.14.00	--Manioc (cassava) starch	0.0%	A
1108.19.00	--Other starches	5.0%	B
1108.20.00	-Inulin	0.0%	A
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0.0%	A
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER		
1201	Soya-beans, whether or not broken:		
1201.10.00	-Seed	0.0%	A
1201.90.00	-Other	0.0%	A
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN:		
1202.30.00	-Seed	5.0%	B
1202.4	-Other:		
1202.41.00	--In shell	5.0%	B
1202.42.00	--Shelled, whether or not broken	5.0%	B
1203.00.00	COPRA	0.0%	A
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0.0%	A
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN:		
1205.10.00	-Low erucic acid rape or colza seeds	0.0%	A
1205.90.00	-Other	0.0%	A
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0.0%	A
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN:		
1207.10.00	-Palm nuts and kernels	0.0%	A
1207.2	-Cotton seeds:		
1207.21.00	--Seed	0.0%	A
1207.29.00	--Other	0.0%	A
1207.30.00	-Castor oil seeds	0.0%	A
1207.40.00	-Sesamum seeds	0.0%	A
1207.50.00	-Mustard seeds	0.0%	A
1207.60.00	-Safflower ( <i>Carthamus tinctorius</i> ) seeds	0.0%	A
1207.70.00	-Melon seeds	0.0%	A
1207.9	-Other:		
1207.91.00	--Poppy seeds	0.0%	A
1207.99.00	--Other	0.0%	A
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD:		
1208.10.00	-Of soya beans	0.0%	A
1208.90.00	-Other	0.0%	A
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING:		
1209.10.00	-Sugar beet seeds	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1209.2	-Seeds of forage plants:		
1209.21.00	--Lucerne (alfalfa) seeds	0.0%	A
1209.22.00	--Clover ( <i>Trifolium</i> spp.) seeds	0.0%	A
1209.23.00	--Fescue seeds	0.0%	A
1209.24.00	--Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds	0.0%	A
1209.25.00	--Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0.0%	A
1209.29.00	--Other	0.0%	A
1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers	0.0%	A
1209.9	-Other:		
1209.91.00	--Vegetable seeds	0.0%	A
1209.99.00	--Other	0.0%	A
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN:		
1210.10.00	-Hop cones, neither ground nor powdered nor in the form of pellets	5.0%	B
1210.20.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	5.0%	B
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED:		
1211.20.00	-Ginseng roots	0.0%	A
1211.30.00	-Coca leaf	0.0%	A
1211.40.00	-Poppy straw	0.0%	A
1211.90.00	-Other	0.0%	A
1212	LOCUST BEANS, SEaweEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>CICHORIUM INTYBUS SATIVUM</i> ) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1212.2	-Seaweeds and other algae:		
1212.21	--Fit for human consumption:		
1212.21.10	---Frozen	5.0%	B
1212.21.90	---Other	0.0%	A
1212.29	--Other:		
1212.29.10	---Frozen	5.0%	B
1212.29.90	---Other	0.0%	A
1212.9	-Other:		
1212.91.00	--Sugar beet	0.0%	A
1212.92.00	--Locust beans (carob)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1212.93.00	--Sugar cane	0.0%	A
1212.94.00	--Chicory roots	0.0%	A
1212.99.00	--Other	0.0%	A
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	0.0%	A
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS:		
1214.10.00	-Lucerne (alfalfa) meal and pellets	0.0%	A
1214.90.00	-Other	0.0%	A
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS		
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS):		
1301.20.00	-Gum Arabic	0.0%	A
1301.90.00	-Other	0.0%	A
1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS:		
1302.1	-Vegetable saps and extracts:		
1302.11.00	--Opium	0.0%	A
1302.12.00	--Of liquorice	0.0%	A
1302.13.00	--Of hops	5.0%	B
1302.19	--Other:		
1302.19.10	---Oleoresin of ginger (gingerin)	5.0%	B
1302.19.90	---Other	0.0%	A
1302.20.00	-Pectic substances, pectinates and pectates	0.0%	A
1302.3	-Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	--Agar-agar	0.0%	A
1302.32.00	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	0.0%	A
1302.39.00	--Other	0.0%	A
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK):		
1401.10.00	-Bamboos	0.0%	A
1401.20.00	-Rattans	0.0%	A
1401.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1404.20.00	-Cotton linters	0.0%	A
1404.90.00	-Other	0.0%	A
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF 02909 OR 1503.00.00:		
1501.10.00	-Lard	0.0%	A
1501.20.00	-Other pig fat	0.0%	A
1501.90.00	-Other	0.0%	A
1502	Fats of bovine animals, sheep or goats, other than those of 1503.00.00:		
1502.10.00	-Tallow	0.0%	A
1502.90.00	-Other	0.0%	A
1503.00.00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	0.0%	A
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1504.10.00	-Fish-liver oils and their fractions	0.0%	A
1504.20.00	-Fats and oils and their fractions, of fish, other than liver oils	0.0%	A
1504.30.00	-Fats and oils and their fractions, of marine mammals	0.0%	A
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	0.0%	A
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	0.0%	A
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1507.10.00	-Crude oil, whether or not degummed	5.0%	B
1507.90.00	-Other	5.0%	B
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1508.10.00	-Crude oil	5.0%	B
1508.90.00	-Other	5.0%	B
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1509.10.00	-Virgin	0.0%	A
1509.90.00	-Other	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF 1509	0.0%	A
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1511.10.00	-Crude oil	0.0%	A
1511.90.00	-Other	0.0%	A
1512	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1512.1	-Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	--Crude oil	5.0%	B
1512.19.00	--Other	5.0%	B
1512.2	-Cotton-seed oil and its fractions:		
1512.21.00	--Crude oil, whether or not gossypol has been removed	5.0%	B
1512.29.00	--Other	5.0%	B
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1513.1	-Coconut (copra) oil and its fractions:		
1513.11.00	--Crude oil	0.0%	A
1513.19.00	--Other	0.0%	A
1513.2	-Palm kernel or babassu oil and fractions thereof:		
1513.21.00	--Crude oil	0.0%	A
1513.29.00	--Other	0.0%	A
1514	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1514.1	-Low erucic acid rape or colza oil and its fractions:		
1514.11.00	--Crude oil	5.0%	B
1514.19.00	--Other	5.0%	B
1514.9	-Other:		
1514.91.00	--Crude oil	5.0%	B
1514.99.00	--Other	5.0%	B
1515	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
1515.1	-Linseed oil and its fractions:		
1515.11.00	--Crude oil	5.0%	B
1515.19.00	--Other	5.0%	B
1515.2	-Maize (corn) oil and its fractions:		
1515.21.00	--Crude oil	0.0%	A
1515.29.00	--Other	5.0%	B
1515.30.00	-Castor oil and its fractions	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1515.50.00	-Sesame oil and its fractions	0.0%	A
1515.90.00	-Other	0.0%	A
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED:		
1516.10.00	-Animal fats and oils and their fractions	0.0%	A
1516.20.00	-Vegetable fats and oils and their fractions	0.0%	A
1517	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF 1516:		
1517.10.00	-Margarine, excluding liquid margarine	5.0%	B
1517.90.00	-Other	5.0%	B
1518	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1518.00.10	---Epoxidised vegetable oils	5.0%	B
1518.00.90	---Other	0.0%	A
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	0.0%	A
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACEI, WHETHER OR NOT REFINED OR COLOURED:		
1521.10.00	-Vegetable waxes	0.0%	A
1521.90.00	-Other	0.0%	A
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	0.0%	A
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1601.00.00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	5.0%	B
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD:		
1602.10.00	-Homogenised preparations	5.0%	B
1602.20.00	-Of liver of any animal	5.0%	B
1602.3	-Of poultry of 0105:		
1602.31.00	--Of turkeys	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1602.32.00	--Of fowls of the species <i>Gallus domesticus</i>	0.0%	A
1602.39.00	--Other	0.0%	A
1602.4	-Of swine:		
1602.41.00	--Hams and cuts thereof	5.0%	B
1602.42.00	--Shoulders and cuts thereof	5.0%	B
1602.49.00	--Other, including mixtures	5.0%	B
1602.50.00	-Of bovine animals	5.0%	B
1602.90.00	-Other, including preparations of blood of any animal	5.0%	B
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	0.0%	A
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:		
1604.1	-Fish, whole or in pieces, but not minced:		
1604.11.00	--Salmon	0.0%	A
1604.12.00	--Herrings	0.0%	A
1604.13.00	--Sardines, sardinella and brisling or sprats	0.0%	A
1604.14.00	--Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	5.0%	B
1604.15.00	--Mackerel	0.0%	A
1604.16.00	--Anchovies	0.0%	A
1604.17.00	--Eels	0.0%	A
1604.19.00	--Other	0.0%	A
1604.20.00	-Other prepared or preserved fish	0.0%	A
1604.3	-Caviar and caviar substitutes:		
1604.31.00	--Caviar	0.0%	A
1604.32.00	--Caviar substitutes	0.0%	A
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:		
1605.10.00	-Crab	0.0%	A
1605.2	-Shrimps and prawns:		
1605.21.00	--Not in airtight container	0.0%	A
1605.29.00	--Other	0.0%	A
1605.30.00	-Lobster	0.0%	A
1605.40.00	-Other crustaceans	0.0%	A
1605.5	-Molluscs:		
1605.51.00	--Oysters	0.0%	A
1605.52.00	--Scallops, including queen scallops	0.0%	A
1605.53.00	--Mussels	0.0%	A
1605.54.00	--Cuttle fish and squid	0.0%	A
1605.55.00	--Octopus	0.0%	A
1605.56.00	--Clams, cockles and arkshells	0.0%	A
1605.57.00	--Abalone	0.0%	A
1605.58.00	--Snails, other than sea snails	0.0%	A
1605.59.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1605.6	-Other aquatic invertebrates:		
1605.61.00	--Sea cucumbers	0.0%	A
1605.62.00	--Sea urchins	0.0%	A
1605.63.00	--Jellyfish	0.0%	A
1605.69.00	--Other	0.0%	A
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:		
1701.1	-Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	--Beet sugar	0.0%	A
1701.13.00	--Cane sugar specified in Subheading Note 2 to this Chapter	0.0%	A
1701.14.00	--Other cane sugar	0.0%	A
1701.9	-Other:		
1701.91.00	--Containing added flavouring or colouring matter	0.0%	A
1701.99.00	--Other	0.0%	A
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:		
1702.1	-Lactose and lactose syrup:		
1702.11.00	--Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0.0%	A
1702.19.00	--Other	0.0%	A
1702.20.00	-Maple sugar and maple syrup	5.0%	B
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	4.0%	B
1702.40.00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	4.0%	B
1702.50.00	-Chemically pure fructose	0.0%	A
1702.60.00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5.0%	B
1702.90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702.90.10	---Goods, as follows: (a) liquid sugars and invert sugars derived from sugar cane or sugar beet; (b) golden syrup	0.0%	A
1702.90.90	---Other	5.0%	B
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:		
1703.10.00	-Cane molasses	0.0%	A
1703.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:		
1704.10.00	-Chewing gum, whether or not sugar-coated	5.0%	B
1704.90.00	-Other	5.0%	B
18	COCOA AND COCOA PREPARATIONS		
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	0.0%	A
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	0.0%	A
1803	COCOA PASTE, WHETHER OR NOT DEFATTED:		
1803.10.00	-Not defatted	0.0%	A
1803.20.00	-Wholly or partly defatted	0.0%	A
1804.00.00	COCOA BUTTER, FAT AND OIL	0.0%	A
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	0.0%	A
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA:		
1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	5.0%	B
1806.20.00	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	5.0%	B
1806.3	-Other, in blocks, slabs or bars:		
1806.31.00	--Filled	5.0%	B
1806.32.00	--Not filled	5.0%	B
1806.90.00	-Other	5.0%	B
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1901.10.00	-Preparations for infant use, put up for retail sale	0.0%	A
1901.20.00	-Mixes and doughs for the preparation of bakers' wares of 1905	5.0%	B
1901.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED:		
1902.1	-Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	--Containing eggs	5.0%	B
1902.19.00	--Other	5.0%	B
1902.20.00	-Stuffed pasta, whether or not cooked or otherwise prepared	5.0%	B
1902.30.00	-Other pasta	5.0%	B
1902.40.00	-Couscous	0.0%	A
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	0.0%	A
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRE-COOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1904.10.00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	5.0%	B
1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904.20.10	---"Muesli" type preparations	5.0%	B
1904.20.90	---Other	5.0%	B
1904.30.00	-Bulgur wheat	4.0%	B
1904.90.00	-Other	4.0%	B
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS:		
1905.10.00	-Crispbread	0.0%	A
1905.20.00	-Gingerbread and the like	5.0%	B
1905.3	-Sweet biscuits; waffles and wafers:		
1905.31.00	--Sweet biscuits	5.0%	B
1905.32.00	--Waffles and wafers	5.0%	B
1905.40.00	-Rusks, toasted bread and similar toasted products	5.0%	B
1905.90.00	-Other	5.0%	B
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		

HS code (HS2012)	Description	Base Rate	Staging Category
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID:		
2001.10.00	-Cucumbers and gherkins	5.0%	B
2001.90	-Other:		
2001.90.10	---Onions	5.0%	B
2001.90.90	---Other	5.0%	B
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:		
2002.10.00	-Tomatoes, whole or in pieces	5.0%	B
2002.90.00	-Other	5.0%	B
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:		
2003.10.00	-Mushrooms of the genus <i>Agaricus</i>	5.0%	B
2003.20.00	-Truffles	0.0%	A
2003.90	-Other:		
2003.90.10	---Truffles	0.0%	A
2003.90.90	---Other	5.0%	B
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF 2006:		
2004.10.00	-Potatoes	5.0%	B
2004.90.00	-Other vegetables and mixtures of vegetables	5.0%	B
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF 2006:		
2005.10.00	-Homogenised vegetables	5.0%	B
2005.20.00	-Potatoes	0.0%	A
2005.40.00	-Peas ( <i>Pisum sativum</i> )	5.0%	B
2005.5	-Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
2005.51.00	--Beans, shelled	0.0%	A
2005.59.00	--Other	5.0%	B
2005.60.00	-Asparagus	5.0%	B
2005.70.00	-Olives	5.0%	B
2005.80.00	-Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	5.0%	B
2005.9	-Other vegetables and mixtures of vegetables:		
2005.91.00	--Bamboo shoots	5.0%	B
2005.99.00	--Other	5.0%	B
2006	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED):		
2006.00.10	---Vegetables, as follows: (a) beans; (b) olives; (c) sweet corn	0.0%	A
2006.00.20	---Vegetables, as follows: (a) peas ( <i>Pisum sativum</i> ); (b) asparagus	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2006.00.3	---Vegetables, NSA, and mixtures of vegetables:		
2006.00.31	----Frozen	0.0%	A
2006.00.39	----Other	5.0%	B
2006.00.90	---Other	5.0%	B
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
2007.10.00	-Homogenised preparations	5.0%	B
2007.9	-Other:		
2007.91.00	--Citrus fruit	5.0%	B
2007.99.00	--Other	5.0%	B
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2008.1	-Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11.00	--Ground-nuts	5.0%	B
2008.19.00	--Other, including mixtures	5.0%	B
2008.20.00	-Pineapples	5.0%	B
2008.30.00	-Citrus fruit	0.0%	A
2008.40.00	-Pears	5.0%	B
2008.50.00	-Apricots	5.0%	B
2008.60.00	-Cherries	5.0%	B
2008.70.00	-Peaches, including nectarines	5.0%	B
2008.80.00	-Strawberries	5.0%	B
2008.9	-Other, including mixtures other than those of 2008.19.00:		
2008.91.00	--Palm hearts	0.0%	A
2008.93.00	--Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	5.0%	B
2008.97.00	--Mixtures	0.0%	A
2008.99.00	--Other	5.0%	B
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
2009.1	-Orange juice:		
2009.11.00	--Frozen	5.0%	B
2009.12.00	--Not frozen, of a Brix value not exceeding 20	5.0%	B
2009.19.00	--Other	5.0%	B
2009.2	-Grapefruit (including pomelo) juice:		



HS code (HS2012)	Description	Base Rate	Staging Category
2009.21.00	--Of a Brix value not exceeding 20	5%, or, if lower, \$0.45/kg TSS#	B
2009.29.00	--Other	5%, or, if lower, \$0.45/kg TSS#	B
2009.3	-Juice of any other single citrus fruit:		
2009.31	--Of a Brix value not exceeding 20:		
2009.31.10	---Lime juice, unsweetened	0.0%	A
2009.31.20	---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5.0%	B
2009.31.90	---Other	5%, or, if lower, \$0.45/kg TSS#	B
2009.39	--Other:		
2009.39.10	---Lime juice, unsweetened	0.0%	A
2009.39.20	---Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5.0%	B
2009.39.90	---Other	5%, or, if lower, \$0.45/kg TSS#	B
2009.4	-Pineapple juice:		
2009.41.00	--Of a Brix value not exceeding 20	5.0%	B
2009.49.00	--Other	5.0%	B
2009.50.00	-Tomato juice	5.0%	B
2009.6	-Grape juice (including grape must):		
2009.61.00	--Of a Brix value not exceeding 30	5.0%	B
2009.69.00	--Other	5.0%	B
2009.7	-Apple juice:		
2009.71.00	--Of a Brix value not exceeding 20	5.0%	B
2009.79.00	--Other	5.0%	B
2009.8	-Juice of any other single fruit or vegetable:		
2009.81.00	--Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	5.0%	B
2009.89.00	--Other	5.0%	B
2009.90.00	-Mixtures of juices	5.0%	B
21	MISCELLANEOUS EDIBLE PREPARATIONS		
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF:		

HS code (HS2012)	Description	Base Rate	Staging Category
2101.1	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	--Extracts, essences and concentrates	0.0%	A
2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	0.0%	A
2101.20.00	-Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	0.0%	A
2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	0.0%	A
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF 3002); PREPARED BAKING POWDERS:		
2102.10.00	-Active yeasts	0.0%	A
2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	0.0%	A
2102.30.00	-Prepared baking powders	0.0%	A
2103	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD:		
2103.10.00	-Soya sauce	0.0%	A
2103.20.00	-Tomato ketchup and other tomato sauces	0.0%	A
2103.30.00	-Mustard flour and meal and prepared mustard	0.0%	A
2103.90.00	-Other	0.0%	A
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS:		
2104.10.00	-Soups and broths and preparations therefor	4.0%	B
2104.20.00	-Homogenised composite food preparations	4.0%	B
2105.00.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	4.0%	B
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2106.10	-Protein concentrates and textured protein substances:		
2106.10.10	---Protein concentrates	0.0%	A
2106.10.20	---Textured protein substances	5.0%	B
2106.90	-Other:		
2106.90.10	---Goods, as follows: (a) compound alcoholic preparations of a kind used for the manufacture of beverages; (b) food preparations of flour or meal; (c) hydrolysed protein	5.0%	B
2106.90.20	---Preparations for oral consumption, such as tablets and chewing gum containing nicotine, intended to assist smokers to stop smoking	0.0%	A
2106.90.90	---Other	4.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
22	BEVERAGES, SPIRITS AND VINEGAR		
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:		
2201.10.00	-Mineral waters and aerated waters	0.0%	A
2201.90.00	-Other	0.0%	A
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF 2009:		
2202.10.00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	5.0%	B
2202.90.00	-Other	5.0%	B
2203	BEER MADE FROM MALT:		
2203.00.20	---Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2203.00.6	---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container not exceeding 48 l:		
2203.00.61	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2203.00.62	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0.0%	A
2203.00.69	----Other	0.0%	A
2203.00.7	---Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container exceeding 48 l:		
2203.00.71	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2203.00.72	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0.0%	A
2203.00.79	----Other	0.0%	A
2203.00.9	---Other		
2203.00.91	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	0.0%	A
2203.00.99	----Other	0.0%	A
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF 2009:		
2204.10	-Sparkling wine:		
2204.10.2	---In which the natural effervescence is produced solely by secondary fermentation in the bottle:		
2204.10.21	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2204.10.22	----Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2204.10.23	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2204.10.29	----Other	5.0%	B
2204.10.8	---Other:		
2204.10.81	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2204.10.82	----Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.10.83	----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2204.10.89	----Other	5.0%	B
2204.2	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	--In containers holding 2 l or less:		
2204.21.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5.0%	B
2204.21.20	---Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.21.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2204.21.90	---Other	5.0%	B
2204.29	--Other:		
2204.29.10	---Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5.0%	B
2204.29.20	---Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.29.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2204.29.90	---Other	5.0%	B
2204.30	-Other grape must:		
2204.30.10	---Grape wine as defined in Additional Note 3 to this Chapter	5.0%	B
2204.30.90	---Other	5.0%	B
2205	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:		
2205.10	-In containers holding 2 l or less:		
2205.10.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2205.10.20	---Grape wine product as defined in Additional Note 4 to this Chapter	5.0%	B
2205.10.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2205.10.90	---Other	5.0%	B
2205.90	-Other:		
2205.90.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2205.90.20	---Grape wine product as defined in Additional Note 4 to this Chapter	5.0%	B
2205.90.30	---Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2205.90.90	---Other	5.0%	B
2206	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2206.00.1	---Grape wine-based beverages: (a) that are goods of neither 2205 or 2206.00.2; and (b) that include a flavour mentioned in paragraph (a) of Additional Note 4 to this Chapter:		
2206.00.13	----Having an alcoholic strength by volume not exceeding 10% vol	0.0%	A
2206.00.14	----Having an alcoholic strength by volume exceeding 10% vol	0.0%	A
2206.00.2	---Grape wine-based beverages: (a) that are not goods of 2205; and (b) to which subparagraph (b)(ii) of Additional Note 4B to this Chapter applies; and (c) that do not comply with the requirements set out in paragraph (b) of Additional Note 4 to this Chapter:		
2206.00.21	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume not exceeding 10% vol	5.0%	B
2206.00.22	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5.0%	B
2206.00.23	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol	5.0%	B
2206.00.24	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume exceeding 10% vol	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2206.00.30	---Beverages, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204, but not containing goods which, if imported separately, would be classified in 2208; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205, but not containing goods which, if imported separately, would be classified in 2207 or 2208; (c) cider or perry as defined in Additional Note 5 to this Chapter; (d) fruit or vegetable wine as defined in Additional Note 6 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (e) mead as defined in Additional Note 7 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (f) sake as defined in Additional Note 8 to this Chapter	0.0%	A
2206.00.4	---Beverages, containing goods which, if imported separately, would be classified in 2207 or 2208, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205; (c) fruit or vegetable wine as defined in Additional Note 6 to this Chapter; (d) mead as defined in Additional Note 7 to this Chapter:		
2206.00.41	----Containing goods which, if imported separately, would be classified in 2207	5.0%	B
2206.00.42	----Containing goods which, if imported separately, would be classified in 2208	5.0%	B
2206.00.5	---Beverages, NSA, containing goods which, if imported separately, would be classified in 2207:		
2206.00.51	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2206.00.52	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2206.00.59	----Other	5.0%	B
2206.00.6	---Beverages, NSA, containing goods which, if imported separately, would be classified in 2208:		
2206.00.61	----Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2206.00.62	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5.0%	B
2206.00.69	----Other	5.0%	B
2206.00.7	---Beer, as defined in Addititonal Note 9 to this Chapter, other than that of 2203, packaged in an individual container not exceeding 48 l, NSA:		
2206.00.71	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2206.00.74	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2206.00.75	----Having an alcoholic strength by volume exceeding 3.0% but not exceeding 3.5%	0.0%	A
2206.00.78	----Other	0.0%	A
2206.00.8	---Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container exceeding 48 l, NSA:		
2206.00.81	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2206.00.82	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0.0%	A
2206.00.83	----Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0.0%	A
2206.00.89	----Other	0.0%	A
2206.00.9	---Other:		
2206.00.91	----Having an alcoholic strength by volume not exceeding 1.15% vol	0.0%	A
2206.00.92	----Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	0.0%	A
2206.00.99	----Other	0.0%	A
2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH:		
2207.10.00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	5.0%	B
2207.20	-Ethyl alcohol and other spirits, denatured, of any strength:		
2207.20.10	---Ethanol for use as fuel in an internal combustion engine	5.0%	B
2207.20.90	---Other	5.0%	B
2208	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:		
2208.20	-Spirits obtained by distilling grape wine or grape marc:		
2208.20.10	---Brandy made wholly from grape wine	5.0%	B
2208.20.90	---Other	5.0%	B
2208.30.00	-Whiskies	5.0%	B
2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	5.0%	B
2208.50.00	-Gin and Geneva	5.0%	B
2208.60.00	-Vodka	5.0%	B
2208.70.00	-Liqueurs and cordials	5.0%	B
2208.90	-Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
2208.90.10	---Having an alcoholic strength by volume not exceeding 1.15% vol	5.0%	B
2208.90.20	---Having an alcoholic strength by volume exceeding 1.15% but not exceeding 10% vol	5.0%	B
2208.90.90	---Other	5.0%	B
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	0.0%	A
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES:		
2301.10.00	-Flours, meals and pellets, of meat or meat offal; greaves	0.0%	A
2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0.0%	A
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS:		
2302.10.00	-Of maize (corn)	0.0%	A
2302.30.00	-Of wheat	0.0%	A
2302.40.00	-Of other cereals	0.0%	A
2302.50.00	-Of leguminous plants	0.0%	A
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS:		
2303.10.00	-Residues of starch manufacture and similar residues	0.0%	A
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	0.0%	A
2303.30.00	-Brewing or distilling dregs and waste	0.0%	A
2304.00.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	0.0%	A
2305.00.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	0.0%	A
2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF 2304.00.00 OR 2305.00.00:		
2306.10.00	-Of cotton seeds	0.0%	A
2306.20.00	-Of linseed	0.0%	A
2306.30.00	-Of sunflower seeds	0.0%	A
2306.4	-Of rape or colza seeds:		



HS code (HS2012)	Description	Base Rate	Staging Category
2306.41.00	--Of low erucic acid rape or colza seeds	0.0%	A
2306.49.00	--Other	0.0%	A
2306.50.00	-Of coconut or copra	0.0%	A
2306.60.00	-Of palm nuts or kernels	0.0%	A
2306.90.00	-Other	0.0%	A
2307.00.00	WINE LEES; ARGOL	0.0%	A
2308.00.00	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	0.0%	A
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:		
2309.10.00	-Dog or cat food, put up for retail sale	0.0%	A
2309.90.00	-Other	0.0%	A
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE:		
2401.10.00	-Tobacco, not stemmed/stripped	0.0%	A
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	0.0%	A
2401.30.00	-Tobacco refuse	0.0%	A
2402	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:		
2402.10	-Cigars, cheroots and cigarillos, containing tobacco:		
2402.10.20	---Not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2402.10.80	---Other	0.0%	A
2402.20	-Cigarettes containing tobacco:		
2402.20.20	---Not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2402.20.80	---Other	0.0%	A
2402.90.00	-Other	0.0%	A
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:		
2403.1	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	0.0%	A
2403.19	--Other:		
2403.19.10	---In stick form not exceeding in weight 0.8 grams per stick of tobacco content	0.0%	A
2403.19.90	---Other	0.0%	A
2403.9	-Other:		
2403.91.00	--"Homogenised" or "reconstituted" tobacco	0.0%	A
2403.99	--Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
2403.99.10	---Not containing tobacco	0.0%	A
2403.99.80	---Other	0.0%	A
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
2501.00.00	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER	0.0%	A
2502.00.00	UNROASTED IRON PYRITES	0.0%	A
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0.0%	A
2504	NATURAL GRAPHITE:		
2504.10.00	-In powder or in flakes	0.0%	A
2504.90.00	-Other	0.0%	A
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METALBEARING SANDS OF CHAPTER 26:		
2505.10.00	-Silica sands and quartz sands	0.0%	A
2505.90.00	-Other	0.0%	A
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
2506.10.00	-Quartz	0.0%	A
2506.20.00	-Quartzite	0.0%	A
2507.00.00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0.0%	A
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS:		
2508.10.00	-Bentonite	0.0%	A
2508.30.00	-Fire-clay	0.0%	A
2508.40.00	-Other clays	0.0%	A
2508.50.00	-Andalusite, kyanite and sillimanite	0.0%	A
2508.60.00	-Mullite	0.0%	A
2508.70.00	-Chamotte or dinas earths	0.0%	A
2509.00.00	CHALK	5.0%	B
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK:		
2510.10.00	-Unground	0.0%	A
2510.20.00	-Ground	0.0%	A
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF 2816:		

HS code (HS2012)	Description	Base Rate	Staging Category
2511.10.00	-Natural barium sulphate (barytes)	0.0%	A
2511.20.00	-Natural barium carbonate (witherite)	0.0%	A
2512.00.00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	0.0%	A
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED:		
2513.10.00	-Pumice stone	0.0%	A
2513.20.00	-Emery, natural corundum, natural garnet and other natural abrasives	0.0%	A
2514.00.00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	5.0%	B
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
2515.1	-Marble and travertine:		
2515.11.00	--Crude or roughly trimmed	5.0%	B
2515.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.0%	B
2515.20.00	-Ecaussine and other calcareous monumental or building stone; alabaster	0.0%	A
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
2516.1	-Granite:		
2516.11.00	--Crude or roughly trimmed	0.0%	A
2516.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.0%	B
2516.20	-Sandstone:		
2516.20.10	---Crude or roughly trimmed	0.0%	A
2516.20.20	---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.0%	B
2516.90.00	-Other monumental or building stone	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF 2515 OR 2516, WHETHER OR NOT HEAT-TREATED:		
2517.10.00	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	0.0%	A
2517.20.00	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in 2517.10.00	0.0%	A
2517.30.00	-Tarred macadam	0.0%	A
2517.4	-Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:		
2517.41.00	--Of marble	0.0%	A
2517.49.00	--Other	0.0%	A
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX:		
2518.10.00	-Dolomite, not calcined or sintered	0.0%	A
2518.20.00	-Calcined or sintered dolomite	0.0%	A
2518.30.00	-Dolomite ramming mix	0.0%	A
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE:		
2519.10.00	-Natural magnesium carbonate (magnesite)	0.0%	A
2519.90.00	-Other	0.0%	A
2520	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS:		
2520.10.00	-Gypsum; anhydrite	0.0%	A
2520.20.00	-Plasters	0.0%	A
2521.00.00	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF 2825:		
2522.10.00	-Quicklime	0.0%	A
2522.20.00	-Slaked lime	0.0%	A
2522.30.00	-Hydraulic lime	0.0%	A
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS:		
2523.10.00	-Cement clinkers	0.0%	A
2523.2	-Portland cement:		
2523.21.00	--White cement, whether or not artificially coloured	0.0%	A
2523.29.00	--Other	0.0%	A
2523.30.00	-Aluminous cement	5.0%	B
2523.90.00	-Other hydraulic cements	5.0%	B
2524	ASBESTOS:		
2524.10.00	-Crocidolite	0.0%	A
2524.90.00	-Other	0.0%	A
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE:		
2525.10.00	-Crude mica and mica rifted into sheets or splittings	5.0%	B
2525.20.00	-Mica powder	0.0%	A
2525.30.00	-Mica waste	0.0%	A
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC:		
2526.10.00	-Not crushed, not powdered	5.0%	B
2526.20.00	-Crushed or powdered	5.0%	B
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight	0.0%	A
2529	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR:		
2529.10.00	-Feldspar	0.0%	A
2529.2	-Fluorspar:		
2529.21.00	--Containing by weight 97% or less of calcium fluoride	0.0%	A
2529.22.00	--Containing by weight more than 97% of calcium fluoride	0.0%	A
2529.30.00	-Leucite; nepheline and nepheline syenite	0.0%	A
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2530.10.00	-Vermiculite, perlite and chlorites, unexpanded	0.0%	A
2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2530.90.00	-Other	0.0%	A
26	ORES, SLAG AND ASH		
2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES:		
2601.1	-Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	--Non-agglomerated	0.0%	A
2601.12.00	--Agglomerated	0.0%	A
2601.20.00	-Roasted iron pyrites	0.0%	A
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	0.0%	A
2603.00.00	COPPER ORES AND CONCENTRATES	0.0%	A
2604.00.00	NICKEL ORES AND CONCENTRATES	0.0%	A
2605.00.00	COBALT ORES AND CONCENTRATES	0.0%	A
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0.0%	A
2607.00.00	LEAD ORES AND CONCENTRATES	0.0%	A
2608.00.00	ZINC ORES AND CONCENTRATES	0.0%	A
2609.00.00	TIN ORES AND CONCENTRATES	0.0%	A
2610.00.00	CHROMIUM ORES AND CONCENTRATES	0.0%	A
2611.00.00	TUNGSTEN ORES AND CONCENTRATES	0.0%	A
2612	URANIUM OR THORIUM ORES AND CONCENTRATES:		
2612.10.00	-Uranium ores and concentrates	0.0%	A
2612.20.00	-Thorium ores and concentrates	0.0%	A
2613	MOLYBDENUM ORES AND CONCENTRATES:		
2613.10.00	-Roasted	0.0%	A
2613.90.00	-Other	0.0%	A
2614.00.00	TITANIUM ORES AND CONCENTRATES	0.0%	A
2615	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES:		
2615.10.00	-Zirconium ores and concentrates	0.0%	A
2615.90.00	-Other	0.0%	A
2616	PRECIOUS METAL ORES AND CONCENTRATES:		
2616.10.00	-Silver ores and concentrates	0.0%	A
2616.90.00	-Other	0.0%	A
2617	OTHER ORES AND CONCENTRATES:		
2617.10.00	-Antimony ores and concentrates	0.0%	A
2617.90.00	-Other	0.0%	A
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0.0%	A
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2620	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS, ARSENIC OR THEIR COMPOUNDS:		
2620.1	-Containing mainly zinc:		
2620.11.00	--Hard zinc spelter	0.0%	A
2620.19.00	--Other	0.0%	A
2620.2	-Containing mainly lead:		
2620.21.00	--Leaded gasoline sludges and leaded anti-knock compound sludges	0.0%	A
2620.29.00	--Other	0.0%	A
2620.30.00	-Containing mainly copper	0.0%	A
2620.40.00	-Containing mainly aluminium	0.0%	A
2620.60.00	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0.0%	A
2620.9	-Other:		
2620.91.00	--Containing antimony, beryllium, cadmium, chromium or their mixtures	0.0%	A
2620.99.00	--Other	0.0%	A
2621	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE:		
2621.10.00	-Ash and residues from the incineration of municipal waste	0.0%	A
2621.90.00	-Other	0.0%	A
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL:		
2701.1	-Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	--Anthracite	0.0%	A
2701.12.00	--Bituminous coal	0.0%	A
2701.19.00	--Other coal	0.0%	A
2701.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal	0.0%	A
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:		
2702.10.00	-Lignite, whether or not pulverised, but not agglomerated	0.0%	A
2702.20.00	-Agglomerated lignite	0.0%	A
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0.0%	A
2704.00.00	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5.0%	B
2706.00.00	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	0.0%	A
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS:		
2707.10.00	-Benzol (benzene)	0.0%	A
2707.20.00	-Toluol (toluene)	0.0%	A
2707.30.00	-Xylol (xylenes)	0.0%	A
2707.40.00	-Naphthalene	0.0%	A
2707.50.00	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D86 method	0.0%	A
2707.9	-Other:		
2707.91.00	--Creosote oils	0.0%	A
2707.99	--Other:		
2707.99.10	---Phenols	5.0%	B
2707.99.90	---Other	0.0%	A
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS:		
2708.10.00	-Pitch	0.0%	A
2708.20.00	-Pitch coke	0.0%	A
2709	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE:		
2709.00.10	---For use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the <i>Excise Act 1901</i>	0.0%	A
2709.00.90	---Other	0.0%	A
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS:		



HS code (HS2012)	Description	Base Rate	Staging Category
2710.1	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		
2710.12	--Light oils and preparations:		
2710.12.6	---Gasoline:		
2710.12.61	----For use as fuel in aircraft	0.0%	A
2710.12.62	----Blends of gasoline and ethanol	0.0%	A
2710.12.69	----Other	0.0%	A
2710.12.70	---Other refined or partly refined petroleum products; mineral turpentine	0.0%	A
2710.12.90	---Other	0.0%	A
2710.19	--Other:		
2710.19.1	---Crudes, topped or enriched:		
2710.19.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	0.0%	A
2710.19.16	----Other	0.0%	A
2710.19.2	---Diesel, other than goods of 2710.20.00:		
2710.19.22	----Blends of diesel and ethanol	0.0%	A
2710.19.28	----Other	0.0%	A
2710.19.40	---Kerosene for use as fuel in aircraft	0.0%	A
2710.19.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.19.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.19.51	----Heating oil	0.0%	A
2710.19.52	----Kerosene, other than goods of 2710.19.40	0.0%	A
2710.19.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0.0%	A
2710.19.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0.0%	A
2710.19.9	---Other:		
2710.19.91	----Petroleum based oils, other than grease of 2710.19.92, including (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0.0%	A
2710.19.92	----Petroleum based greases	0.0%	A
2710.19.99	----Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2710.20.00	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	0.0%	A
2710.9	-Waste oils:		
2710.91	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):		
2710.91.1	---Crudes, topped or enriched:		
2710.91.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	0.0%	A
2710.91.16	----Other	0.0%	A
2710.91.2	---Diesel, other than blends of 2710.91.80:		
2710.91.22	----Blends of diesel and ethanol	0.0%	A
2710.91.28	----Other	0.0%	A
2710.91.40	---Kerosene for use as fuel in aircraft	0.0%	A
2710.91.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.91.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.91.51	----Heating oil	0.0%	A
2710.91.52	----Kerosene, other than goods of 2710.91.40	0.0%	A
2710.91.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0.0%	A
2710.91.6	---Gasoline:		
2710.91.61	----For use as fuel in aircraft	0.0%	A
2710.91.62	----Blends of gasoline and ethanol	0.0%	A
2710.91.69	----Other	0.0%	A
2710.91.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0.0%	A
2710.91.80	---Blends of biodiesel and other substances	0.0%	A
2710.91.9	---Other:		
2710.91.91	----Petroleum based oils, other than grease of 2710.91.92, including: (a) lubricant based oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0.0%	A
2710.91.92	----Petroleum based greases	0.0%	A
2710.91.99	----Other	0.0%	A
2710.99	--Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
2710.99.1	---Crudes, topped or enriched:		
2710.99.14	----For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	0.0%	A
2710.99.16	----Other	0.0%	A
2710.99.2	---Diesel, other than blends of 2710.99.80:		
2710.99.22	----Blends of diesel and ethanol	0.0%	A
2710.99.28	----Other	0.0%	A
2710.99.40	---Kerosene for use as fuel in aircraft	0.0%	A
2710.99.5	---Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.99.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.99.51	----Heating oil	0.0%	A
2710.99.52	----Kerosene, other than goods of 2710.99.40	0.0%	A
2710.99.53	----Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0.0%	A
2710.99.6	---Gasoline:		
2710.99.61	----For use as fuel in aircraft	0.0%	A
2710.99.62	----Blends of gasoline and ethanol	0.0%	A
2710.99.69	----Other	0.0%	A
2710.99.70	---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0.0%	A
2710.99.80	---Blends of biodiesel and other substances	0.0%	A
2710.99.9	---Other:		
2710.99.91	----Petroleum based oils, other than grease of 2710.99.92, including (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0.0%	A
2710.99.92	----Petroleum based greases	0.0%	A
2710.99.99	----Other	0.0%	A
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:		
2711.1	-Liquefied:		
2711.11.00	--Natural gas	0.0%	A
2711.12	--Propane:		
2711.12.10	---LPG as defined in Additional Note 2 to this Chapter	0.0%	A
2711.12.90	---Other	0.0%	A
2711.13	--Butanes:		
2711.13.10	---LPG as defined in Additional Note 2 to this Chapter	0.0%	A
2711.13.90	---Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2711.14.00	--Ethylene, propylene, butylene and butadiene	0.0%	A
2711.19.00	--Other	0.0%	A
2711.2	-In gaseous state:		
2711.21	--Natural gas:		
2711.21.10	---CNG as defined in Additional Note 5 to this Chapter	0.0%	A
2711.21.90	---Other	0.0%	A
2711.29.00	--Other	0.0%	A
2712	PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED:		
2712.10.00	-Petroleum jelly	0.0%	A
2712.20.00	-Paraffin wax containing by weight less than 0.75% of oil	0.0%	A
2712.90.00	-Other	0.0%	A
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
2713.1	-Petroleum coke:		
2713.11.00	--Not calcined	0.0%	A
2713.12.00	--Calcined	0.0%	A
2713.20.00	-Petroleum bitumen	0.0%	A
2713.90.00	-Other residues of petroleum oils or of oils obtained from bituminous minerals	0.0%	A
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS:		
2714.10.00	-Bituminous or oil shale and tar sands	0.0%	A
2714.90.00	-Other	0.0%	A
2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS)	5.0%	B
28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES		
2801	FLUORINE, CHLORINE, BROMINE AND IODINE:		
2801.10.00	-Chlorine	0.0%	A
2801.20.00	-Iodine	0.0%	A
2801.30.00	-Fluorine; bromine	0.0%	A
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0.0%	A
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2804	HYDROGEN, RARE GASES AND OTHER NON-METALS:		
2804.10.00	-Hydrogen	0.0%	A
2804.2	-Rare gases:		
2804.21.00	--Argon	0.0%	A
2804.29.00	--Other	0.0%	A
2804.30.00	-Nitrogen	0.0%	A
2804.40.00	-Oxygen	0.0%	A
2804.50.00	-Boron; tellurium	0.0%	A
2804.6	-Silicon:		
2804.61.00	--Containing by weight not less than 99.99% of silicon	0.0%	A
2804.69.00	--Other	0.0%	A
2804.70.00	-Phosphorus	0.0%	A
2804.80.00	-Arsenic	0.0%	A
2804.90.00	-Selenium	0.0%	A
2805	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY:		
2805.1	-Alkali or alkaline-earth metals:		
2805.11.00	--Sodium	0.0%	A
2805.12.00	--Calcium	0.0%	A
2805.19.00	--Other	0.0%	A
2805.30.00	-Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	0.0%	A
2805.40.00	-Mercury	0.0%	A
2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID:		
2806.10.00	-Hydrogen chloride (hydrochloric acid)	0.0%	A
2806.20.00	-Chlorosulphuric acid	0.0%	A
2807.00.00	SULPHURIC ACID; OLEUM	0.0%	A
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0.0%	A
2809	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED:		
2809.10.00	-Diphosphorus pentaoxide	0.0%	A
2809.20	-Phosphoric acid and polyphosphoric acids:		
2809.20.10	---Phosphoric acid, containing by weight: (a) 0.45%, or more, in a combined amount, of iron, aluminium and magnesium; and (b) 0.5%, or more, of sulphuric acid, based on an acid containing by weight, 75% orthophosphoric acid	0.0%	A
2809.20.90	---Other	5.0%	B
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0.0%	A
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS:		

HS code (HS2012)	Description	Base Rate	Staging Category
2811.1	-Other inorganic acids:		
2811.11.00	--Hydrogen fluoride (hydrofluoric acid)	0.0%	A
2811.19.00	--Other	0.0%	A
2811.2	-Other inorganic oxygen compounds of non-metals:		
2811.21.00	--Carbon dioxide	0.0%	A
2811.22.00	--Silicon dioxide	0.0%	A
2811.29.00	--Other	0.0%	A
2812	HALIDES AND HALIDE OXIDES OF NON-METALS:		
2812.10.00	-Chlorides and chloride oxides	0.0%	A
2812.90.00	-Other	0.0%	A
2813	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE:		
2813.10.00	-Carbon disulphide	0.0%	A
2813.90.00	-Other	0.0%	A
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION:		
2814.10.00	-Anhydrous ammonia	0.0%	A
2814.20.00	-Ammonia in aqueous solution	0.0%	A
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM:		
2815.1	-Sodium hydroxide (caustic soda):		
2815.11.00	--Solid	0.0%	A
2815.12.00	--In aqueous solution (soda lye or liquid soda)	0.0%	A
2815.20.00	-Potassium hydroxide (caustic potash)	0.0%	A
2815.30.00	-Peroxides of sodium or potassium	0.0%	A
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM:		
2816.10.00	-Hydroxide and peroxide of magnesium	0.0%	A
2816.40.00	-Oxides, hydroxides and peroxides, of strontium or barium	0.0%	A
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0.0%	A
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE:		
2818.10	-Artificial corundum, whether or not chemically defined:		
2818.10.10	---Chemically defined	0.0%	A
2818.10.90	---Other	5.0%	B
2818.20.00	-Aluminium oxide, other than artificial corundum	0.0%	A
2818.30.00	-Aluminium hydroxide	0.0%	A
2819	CHROMIUM OXIDES AND HYDROXIDES:		
2819.10.00	-Chromium trioxide	0.0%	A
2819.90.00	-Other	0.0%	A
2820	MANGANESE OXIDES:		
2820.10.00	-Manganese dioxide	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2820.90.00	-Other	0.0%	A
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS $Fe_2O_3$ :		
2821.10.00	-Iron oxides and hydroxides	0.0%	A
2821.20.00	-Earth colours	0.0%	A
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0.0%	A
2823.00.00	TITANIUM OXIDES	0.0%	A
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD:		
2824.10.00	-Lead monoxide (litharge, massicot)	0.0%	A
2824.90.00	-Other	0.0%	A
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES:		
2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	0.0%	A
2825.20.00	-Lithium oxide and hydroxide	0.0%	A
2825.30.00	-Vanadium oxides and hydroxides	0.0%	A
2825.40.00	-Nickel oxides and hydroxides	0.0%	A
2825.50.00	-Copper oxides and hydroxides	0.0%	A
2825.60.00	-Germanium oxides and zirconium dioxide	0.0%	A
2825.70.00	-Molybdenum oxides and hydroxides	0.0%	A
2825.80.00	-Antimony oxides	0.0%	A
2825.90.00	-Other	0.0%	A
2826	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS:		
2826.1	-Fluorides:		
2826.12.00	--Of aluminium	0.0%	A
2826.19.00	--Other	0.0%	A
2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	0.0%	A
2826.90.00	-Other	0.0%	A
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES:		
2827.10.00	-Ammonium chloride	0.0%	A
2827.20.00	-Calcium chloride	0.0%	A
2827.3	-Other chlorides:		
2827.31.00	--Of magnesium	0.0%	A
2827.32.00	--Of aluminium	0.0%	A
2827.35.00	--Of nickel	0.0%	A
2827.39.00	--Other	0.0%	A
2827.4	-Chloride oxides and chloride hydroxides:		
2827.41.00	--Of copper	0.0%	A
2827.49.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2827.5	-Bromides and bromide oxides:		
2827.51.00	--Bromides of sodium or of potassium	0.0%	A
2827.59.00	--Other	0.0%	A
2827.60.00	-Iodides and iodide oxides	0.0%	A
2828	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES:		
2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites	0.0%	A
2828.90.00	-Other	0.0%	A
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES:		
2829.1	-Chlorates:		
2829.11.00	--Of sodium	0.0%	A
2829.19.00	--Other	0.0%	A
2829.90.00	-Other	0.0%	A
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
2830.10.00	-Sodium sulphides	0.0%	A
2830.90.00	-Other	0.0%	A
2831	DITHIONITES AND SULPHOXYLATES:		
2831.10.00	-Of sodium	0.0%	A
2831.90.00	-Other	0.0%	A
2832	SULPHITES; THIOSULPHATES:		
2832.10.00	-Sodium sulphites	0.0%	A
2832.20.00	-Other sulphites	0.0%	A
2832.30.00	-Thiosulphates	0.0%	A
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES):		
2833.1	-Sodium sulphates:		
2833.11.00	--Disodium sulphate	5.0%	B
2833.19.00	--Other	0.0%	A
2833.2	-Other sulphates:		
2833.21.00	--Of magnesium	5.0%	B
2833.22.00	--Of aluminium	5.0%	B
2833.24.00	--Of nickel	0.0%	A
2833.25.00	--Of copper	5.0%	B
2833.27.00	--Of barium	0.0%	A
2833.29	--Other:		
2833.29.10	---Of zinc	5.0%	B
2833.29.90	---Other	0.0%	A
2833.30.00	-Alums	0.0%	A
2833.40.00	-Peroxosulphates (persulphates)	0.0%	A
2834	NITRITES; NITRATES:		
2834.10.00	-Nitrites	0.0%	A
2834.2	-Nitrates:		



HS code (HS2012)	Description	Base Rate	Staging Category
2834.21.00	--Of potassium	0.0%	A
2834.29.00	--Other	0.0%	A
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED:		
2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	0.0%	A
2835.2	-Phosphates:		
2835.22.00	--Of mono- or disodium	5.0%	B
2835.24.00	--Of potassium	0.0%	A
2835.25.00	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	0.0%	A
2835.26.00	--Other phosphates of calcium	5.0%	B
2835.29.00	--Other	0.0%	A
2835.3	-Polyphosphates:		
2835.31.00	--Sodium triphosphate (sodium tripolyphosphate)	5.0%	B
2835.39	--Other:		
2835.39.10	---Of sodium, including pyrophosphates and metaphosphates	5.0%	B
2835.39.90	---Other	0.0%	A
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE:		
2836.20.00	-Disodium carbonate	5.0%	B
2836.30.00	-Sodium hydrogencarbonate (sodium bicarbonate)	0.0%	A
2836.40.00	-Potassium carbonates	0.0%	A
2836.50.00	-Calcium carbonate	0.0%	A
2836.60.00	-Barium carbonate	0.0%	A
2836.9	-Other:		
2836.91.00	--Lithium carbonates	0.0%	A
2836.92.00	--Strontium carbonate	0.0%	A
2836.99.00	--Other	0.0%	A
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES:		
2837.1	-Cyanides and cyanide oxides:		
2837.11.00	--Of sodium	0.0%	A
2837.19.00	--Other	0.0%	A
2837.20.00	-Complex cyanides	0.0%	A
2839	SILICATES; COMMERCIAL ALKALI METAL SILICATES:		
2839.1	-Of sodium:		
2839.11.00	--Sodium metasilicates	0.0%	A
2839.19.00	--Other	0.0%	A
2839.90.00	-Other	0.0%	A
2840	BORATES; PEROXOBORATES (PERBORATES):		
2840.1	-Disodium tetraborate (refined borax):		
2840.11.00	--Anhydrous	0.0%	A
2840.19.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2840.20.00	-Other borates	0.0%	A
2840.30.00	-Peroxoborates (perborates)	5.0%	B
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS:		
2841.30.00	-Sodium dichromate	0.0%	A
2841.50	-Other chromates and dichromates; peroxochromates:		
2841.50.20	---Goods, as follows: (a) chromates of zinc or of lead; (b) potassium dichromate	0.0%	A
2841.50.90	---Other	5.0%	B
2841.6	-Manganites, manganates and permanganates:		
2841.61.00	--Potassium permanganate	0.0%	A
2841.69.00	--Other	0.0%	A
2841.70.00	-Molybdates	0.0%	A
2841.80.00	-Tungstates (wolframates)	0.0%	A
2841.90	-Other:		
2841.90.10	---Aluminates	5.0%	B
2841.90.90	---Other	0.0%	A
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES:		
2842.10	-Double or complex silicates, including aluminosilicates whether or not chemically defined:		
2842.10.10	---Aluminosilicates, not chemically defined	5.0%	B
2842.10.90	---Other	0.0%	A
2842.90.00	-Other	0.0%	A
2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS:		
2843.10.00	-Colloidal precious metals	0.0%	A
2843.2	-Silver compounds:		
2843.21.00	--Silver nitrate	0.0%	A
2843.29.00	--Other	0.0%	A
2843.30.00	-Gold compounds	0.0%	A
2843.90.00	-Other compounds; amalgams	0.0%	A
2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSIONABLE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS:		
2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	0.0%	A
2844.20.00	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2844.30.00	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	0.0%	A
2844.40.00	-Radioactive elements and isotopes and compounds other than those of 2844.10.00, 2844.20.00 or 2844.30.00; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0.0%	A
2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0.0%	A
2845	ISOTOPES OTHER THAN THOSE OF 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED:		
2845.10.00	-Heavy water (deuterium oxide)	0.0%	A
2845.90.00	-Other	0.0%	A
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS:		
2846.10.00	-Cerium compounds	0.0%	A
2846.90.00	-Other	0.0%	A
2847.00.00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	5.0%	B
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0.0%	A
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
2849.10.00	-Of calcium	0.0%	A
2849.20.00	-Of silicon	0.0%	A
2849.90.00	-Other	0.0%	A
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF 2849	0.0%	A
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams:		
2852.10	-Chemically defined:		
2852.10.10	---Compounds of mercury, as follows: (a) aluminates; (b) chromates, dichromates or peroxochromates; (c) goods of 2931.00.10; (d) goods of 2937.50.10; (e) peroxoborates (perborates); (f) salts of the carboxylic acids of 2915.70.00, 2915.90.00, 2916.15.00, 2916.19.10 or 2918.9; (g) salts and derivatives of the carboxylic acids of 2917.3, but not including salts of terephthalic acid; (h) toluidine derivatives containing fluoro, nitro or propyl groups; (ij) unmixed products for photographic uses, put up in measures portions or put up for retail sale in a form ready for use	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2852.10.20	---Compounds of mercury, as follows: (a) salts and derivatives of acyclic monoamines of 2921.1; (b) salts of acetic acid; (c) salts of triethanolamine	5.0%	B
2852.10.90	---Other	0.0%	A
2852.90	-Other:		
2852.90.10	---Compounds of mercury, as follows: (a) polysulphides; (b) polyphosphates; (c) phosphides; (d) carbides; (e) hydrides; (f) azides; (g) nitrides; (h) silicides; (ij) borides; (k) salts of nucleic acids; (l) water insoluble salts of naphthenic acids; (m) tannates and other tannin derivatives; (n) caseinates and other casein derivatives; (o) albuminates and other albumin derivatives; (p) peptonates, peptone derivatives and other protein substances	0.0%	A
2852.90.90	---Other, including aluminosilicates	5.0%	B
2853.00.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	0.0%	A
29	ORGANIC CHEMICALS		
2901	ACYCLIC HYDROCARBONS:		
2901.10.00	-Saturated	0.0%	A
2901.2	-Unsaturated:		
2901.21.00	--Ethylene	0.0%	A
2901.22.00	--Propene (propylene)	0.0%	A
2901.23.00	--Butene (butylene) and isomers thereof	0.0%	A
2901.24.00	--Buta-1,3-diene and isoprene	0.0%	A
2901.29.00	--Other	0.0%	A
2902	CYCLIC HYDROCARBONS:		
2902.1	-Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	--Cyclohexane	0.0%	A
2902.19.00	--Other	0.0%	A
2902.20.00	-Benzene	0.0%	A
2902.30.00	-Toluene	0.0%	A
2902.4	-Xylenes:		
2902.41.00	--o-Xylene	0.0%	A
2902.42.00	--m-Xylene	0.0%	A
2902.43.00	--p-Xylene	0.0%	A
2902.44.00	--Mixed xylene isomers	0.0%	A
2902.50.00	-Styrene	5.0%	B
2902.60.00	-Ethylbenzene	0.0%	A
2902.70.00	-Cumene	0.0%	A
2902.90.00	-Other	0.0%	A
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
2903.1	-Saturated chlorinated derivatives of acyclic hydrocarbons:		

HS code (HS2012)	Description	Base Rate	Staging Category
2903.11.00	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0.0%	A
2903.12.00	--Dichloromethane (methylene chloride)	0.0%	A
2903.13.00	--Chloroform (trichloromethane)	0.0%	A
2903.14.00	--Carbon tetrachloride	0.0%	A
2903.15.00	--Ethylene dichloride (ISO) (1,2-dichloroethane)	0.0%	A
2903.19.00	--Other	0.0%	A
2903.2	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	--Vinyl chloride (chloroethylene)	0.0%	A
2903.22.00	--Trichloroethylene	0.0%	A
2903.23.00	--Tetrachloroethylene (perchloroethylene)	0.0%	A
2903.29.00	--Other	0.0%	A
2903.3	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.31.00	--Ethylene dibromide (ISO) (1,2-dibromoethane)	0.0%	A
2903.39.00	--Other	0.0%	A
2903.7	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.71.00	--Chlorodifluoromethane	5.0%	B
2903.72.00	--Dichlorotrifluoroethanes	5.0%	B
2903.73.00	--Dichlorofluoroethanes	5.0%	B
2903.74.00	--Chlorodifluoroethanes	5.0%	B
2903.75.00	--Dichloropentafluoropropanes	5.0%	B
2903.76.00	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0.0%	A
2903.77.00	--Other, perhalogenated only with fluorine and chlorine	0.0%	A
2903.78.00	--Other perhalogenated derivatives	0.0%	A
2903.79	--Other:		
2903.79.10	---Other chlorofluorinated derivatives	5.0%	B
2903.79.90	---Other	0.0%	A
2903.8	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.81.00	--1,2,3,4,5,6-Hexachlorocyclohexane (HCH(ISO)), including lindane (ISO, INN)	0.0%	A
2903.82.00	--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0.0%	A
2903.89.00	--Other	0.0%	A
2903.9	-Halogenated derivatives of aromatic hydrocarbons:		
2903.91.00	--Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5.0%	B
2903.92.00	--Hexachlorobenzene (ISO) and DDT (ISO) (clofentane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0.0%	A
2903.99.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2904	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED:		
2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	0.0%	A
2904.20.00	-Derivatives containing only nitro or only nitroso groups	0.0%	A
2904.90.00	-Other	0.0%	A
2905	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2905.1	-Saturated monohydric alcohols:		
2905.11.00	--Methanol (methyl alcohol)	0.0%	A
2905.12.00	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0.0%	A
2905.13.00	--Butan-1-ol (n-butyl alcohol)	5.0%	B
2905.14.00	--Other butanols	0.0%	A
2905.16.00	--Octanol (octyl alcohol) and isomers thereof	5.0%	B
2905.17.00	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0.0%	A
2905.19	--Other:		
2905.19.10	---Goods, as follows: (a) 4-methylpentan-2-ol; (b) primary alcohols containing not less than 6 carbon atoms	5.0%	B
2905.19.90	---Other	0.0%	A
2905.2	-Unsaturated monohydric alcohols:		
2905.22.00	--Acyclic terpene alcohols	0.0%	A
2905.29.00	--Other	0.0%	A
2905.3	-Diols:		
2905.31.00	--Ethylene glycol (ethanediol)	5.0%	B
2905.32.00	--Propylene glycol (propane-1,2-diol)	5.0%	B
2905.39.00	--Other	0.0%	A
2905.4	-Other polyhydric alcohols:		
2905.41.00	--2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0.0%	A
2905.42.00	--Pentaerythritol	0.0%	A
2905.43.00	--Mannitol	0.0%	A
2905.44.00	--D-glucitol (sorbitol)	5.0%	B
2905.45.00	--Glycerol	5.0%	B
2905.49.00	--Other	0.0%	A
2905.5	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	--Ethchlorvynol (INN)	0.0%	A
2905.59.00	--Other	0.0%	A
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2906.1	-Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	--Menthol	0.0%	A
2906.12.00	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2906.13.00	--Sterols and inositols	0.0%	A
2906.19.00	--Other	0.0%	A
2906.2	-Aromatic:		
2906.21.00	--Benzyl alcohol	0.0%	A
2906.29.00	--Other	0.0%	A
2907	PHENOLS; PHENOL-ALCOHOLS:		
2907.1	-Monophenols:		
2907.11.00	--Phenol (hydroxybenzene) and its salt	5.0%	B
2907.12.00	--Cresols and their salts	0.0%	A
2907.13.00	--Octylphenol, nonylphenol and their isomers; salts thereof	0.0%	A
2907.15.00	--Naphthols and their salts	0.0%	A
2907.19.00	--Other	0.0%	A
2907.2	-Polyphenols; phenol-alcohols:		
2907.21.00	--Resorcinol and its salts	0.0%	A
2907.22.00	--Hydroquinone (quinol) and its salts	0.0%	A
2907.23.00	--4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0.0%	A
2907.29.00	--Other	0.0%	A
2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS:		
2908.1	-Derivatives containing only halogen substituents and their salts:		
2908.11.00	--Pentachlorophenol (ISO)	0.0%	A
2908.19.00	--Other	0.0%	A
2908.9	-Other:		
2908.91.00	--Dinoseb (ISO) and its salts	0.0%	A
2908.92.00	--4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0.0%	A
2908.99.00	--Other	0.0%	A
2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2909.1	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	--Diethyl ether	0.0%	A
2909.19.00	--Other	0.0%	A
2909.20.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0.0%	A
2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0.0%	A
2909.4	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		

HS code (HS2012)	Description	Base Rate	Staging Category
2909.41.00	--2,2'-Oxydiethanol (diethylene glycol, digol)	5.0%	B
2909.43.00	--Monobutyl ethers of ethylene glycol or of diethylene glycol	5.0%	B
2909.44.00	--Other monoalkylethers of ethylene glycol or of diethylene glycol	5.0%	B
2909.49.00	--Other	5.0%	B
2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.50.10	---Ethylene oxide derivatives	5.0%	B
2909.50.90	---Other	0.0%	A
2909.60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.60.10	---Goods, as follows: (a) ethylene oxide derivatives; (b) di-t-butyl peroxide; (c) ethyl methyl ketone peroxide; (d) t-butyl hydroperoxide	5.0%	B
2909.60.90	---Other	0.0%	A
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2910.10.00	-Oxirane (ethylene oxide)	0.0%	A
2910.20.00	-Methyloxirane (propylene oxide)	0.0%	A
2910.30.00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	0.0%	A
2910.40.00	-Dieldrin (ISO, INN)	0.0%	A
2910.90.00	-Other	0.0%	A
2911.00.00	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0.0%	A
2912	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE:		
2912.1	-Acyclic aldehydes without other oxygen function:		
2912.11.00	--Methanal (formaldehyde)	5.0%	B
2912.12.00	--Ethanal (acetaldehyde)	5.0%	B
2912.19.00	--Other	0.0%	A
2912.2	-Cyclic aldehydes without other oxygen function:		
2912.21.00	--Benzaldehyde	0.0%	A
2912.29.00	--Other	0.0%	A
2912.4	-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0.0%	A
2912.42.00	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0.0%	A
2912.49.00	--Other	0.0%	A
2912.50.00	-Cyclic polymers of aldehydes	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
2912.60.00	-Paraformaldehyde	5.0%	B
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF 2912	0.0%	A
2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2914.1	-Acyclic ketones without other oxygen function:		
2914.11.00	--Acetone	5.0%	B
2914.12.00	--Butanone (methyl ethyl ketone)	0.0%	A
2914.13.00	--4-Methylpentan-2-one (methyl isobutyl ketone)	0.0%	A
2914.19.00	--Other	0.0%	A
2914.2	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.22.00	--Cyclohexanone and methylcyclohexanones	0.0%	A
2914.23.00	--Ionones and methylionones	0.0%	A
2914.29.00	--Other	0.0%	A
2914.3	-Aromatic ketones without other oxygen function:		
2914.31.00	--Phenylacetone (phenylpropan-2-one)	0.0%	A
2914.39.00	--Other	0.0%	A
2914.40	-Ketone-alcohols and ketone-aldehydes:		
2914.40.10	---4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	5.0%	B
2914.40.90	---Other	0.0%	A
2914.50.00	-Ketone-phenols and ketones with other oxygen function	0.0%	A
2914.6	-Quinones:		
2914.61.00	--Anthraquinone	0.0%	A
2914.69.00	--Other	0.0%	A
2914.70.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives	0.0%	A
2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2915.1	-Formic acid, its salts and esters:		
2915.11.00	--Formic acid	0.0%	A
2915.12.00	--Salts of formic acid	0.0%	A
2915.13.00	--Esters of formic acid	5.0%	B
2915.2	-Acetic acid and its salts; acetic anhydride:		
2915.21.00	--Acetic acid	5.0%	B
2915.24.00	--Acetic anhydride	5.0%	B
2915.29.00	--Other	5.0%	B
2915.3	-Esters of acetic acid:		
2915.31.00	--Ethyl acetate	5.0%	B
2915.32.00	--Vinyl acetate	5.0%	B
2915.33.00	--n-Butylacetate	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2915.36.00	--Dinoseb (ISO) acetate	5.0%	B
2915.39	--Other:		
2915.39.10	---Glycerol triacetate	0.0%	A
2915.39.20	---2-Ethoxyethyl acetate	5.0%	B
2915.39.90	---Other	5.0%	B
2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	0.0%	A
2915.50.00	-Propionic acid, its salts and esters	0.0%	A
2915.60.00	-Butanoic acids, pentanoic acids, their salts and esters	0.0%	A
2915.70.00	-Palmitic acid, stearic acid, their salts and esters	5.0%	B
2915.90.00	-Other	5.0%	B
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2916.1	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.11.00	--Acrylic acid and its salts	0.0%	A
2916.12.00	--Esters of acrylic acid	0.0%	A
2916.13.00	--Methacrylic acid and its salts	0.0%	A
2916.14.00	--Esters of methacrylic acid	0.0%	A
2916.15.00	--Oleic, linoleic or linolenic acids, their salts and esters	5.0%	B
2916.16.00	--Binapacryl (ISO)	0.0%	A
2916.19	--Other:		
2916.19.10	---Acids containing not less than 8 and not more than 22 carbon atoms, and their salts and esters	5.0%	B
2916.19.90	---Other	0.0%	A
2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0.0%	A
2916.3	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31.00	--Benzoic acid, its salts and esters	0.0%	A
2916.32.00	--Benzoyl peroxide and benzoyl chloride	0.0%	A
2916.34.00	--Phenylacetic acid and its salts	0.0%	A
2916.39.00	--Other	0.0%	A
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2917.1	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11.00	--Oxalic acid, its salts and esters	0.0%	A
2917.12.00	--Adipic acid, its salts and esters	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2917.13.00	--Azelaic acid, sebacic acid, their salts and esters	0.0%	A
2917.14.00	--Maleic anhydride	0.0%	A
2917.19.00	--Other	0.0%	A
2917.20.00	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0.0%	A
2917.3	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32.00	--Dioctyl orthophthalates	5.0%	B
2917.33.00	--Dinonyl or didecyl orthophthalates	5.0%	B
2917.34.00	--Other esters of orthophthalic acid	0.0%	A
2917.35.00	--Phthalic anhydride	5.0%	B
2917.36.00	--Terephthalic acid and its salts	0.0%	A
2917.37.00	--Dimethyl terephthalate	0.0%	A
2917.39.00	--Other	5.0%	B
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2918.1	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11.00	--Lactic acid, its salts and esters	0.0%	A
2918.12.00	--Tartaric acid	0.0%	A
2918.13.00	--Salts and esters of tartaric acid	0.0%	A
2918.14.00	--Citric acid	0.0%	A
2918.15.00	--Salts and esters of citric acid	0.0%	A
2918.16.00	--Gluconic acid, its salts and esters	0.0%	A
2918.18.00	--Chlorobenzilate (ISO)	0.0%	A
2918.19.00	--Other	0.0%	A
2918.2	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	--Salicylic acid and its salts	0.0%	A
2918.22.00	--O-Acetylsalicylic acid, its salts and esters	0.0%	A
2918.23.00	--Other esters of salicylic acid and their salts	0.0%	A
2918.29.00	--Other	0.0%	A
2918.30.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0.0%	A
2918.9	-Other:		
2918.91.00	--2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5.0%	B
2918.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2919.10.00	-Tris(2,3-dibromopropyl) phosphate	0.0%	A
2919.90.00	-Other	0.0%	A
2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2920.1	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.11.00	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0.0%	A
2920.19.00	--Other	0.0%	A
2920.90.00	-Other	0.0%	A
2921	AMINE-FUNCTION COMPOUNDS:		
2921.1	-Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	--Methylamine, di- or trimethylamine and their salts	5.0%	B
2921.19.00	--Other	5.0%	B
2921.2	-Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00	--Ethylenediamine and its salts	0.0%	A
2921.22.00	--Hexamethylenediamine and its salts	0.0%	A
2921.29.00	--Other	0.0%	A
2921.30.00	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0.0%	A
2921.4	-Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	--Aniline and its salts	0.0%	A
2921.42.00	--Aniline derivatives and their salts	0.0%	A
2921.43	--Toluidines and their derivatives; salts thereof:		
2921.43.10	---Toluidine derivatives containing fluoro, nitro and propyl groups	5.0%	B
2921.43.90	---Other	0.0%	A
2921.44.00	--Diphenylamine and its derivatives; salts thereof	0.0%	A
2921.45.00	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0.0%	A
2921.46.00	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfetamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0.0%	A
2921.49.00	--Other	0.0%	A
2921.5	-Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00	--o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2921.59.00	--Other	0.0%	A
2922	OXYGEN-FUNCTION AMINO-COMPOUNDS:		
2922.1	-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11.00	--Monoethanolamine and its salts	0.0%	A
2922.12.00	--Diethanolamine and its salts	0.0%	A
2922.13.00	--Triethanolamine and its salts	5.0%	B
2922.14.00	--Dextropropoxyphene (INN) and its salts	0.0%	A
2922.19.00	--Other	0.0%	A
2922.2	-Amino-naphthols and other aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21.00	--Aminohydroxynaphthalenesulphonic acids and their salts	0.0%	A
2922.29.00	--Other	0.0%	A
2922.3	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31.00	-Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0.0%	A
2922.39.00	--Other	0.0%	A
2922.4	-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41.00	--Lysine and its esters; salts thereof	0.0%	A
2922.42.00	--Glutamic acid and its salts	0.0%	A
2922.43.00	--Anthranilic acid and its salts	0.0%	A
2922.44.00	--Tilidine (INN) and its salts	0.0%	A
2922.49.00	--Other	0.0%	A
2922.50.00	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0.0%	A
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED:		
2923.10.00	-Choline and its salts	0.0%	A
2923.20.00	-Lecithins and other phosphoaminolipids	0.0%	A
2923.90.00	-Other	0.0%	A
2924	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID:		
2924.1	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	--Meprobamate (INN)	0.0%	A
2924.12.00	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0.0%	A
2924.19.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2924.2	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.00	--Ureines and their derivatives; salts thereof	0.0%	A
2924.23.00	--2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0.0%	A
2924.24.00	--Ethinamate (INN)	0.0%	A
2924.29.00	--Other	0.0%	A
2925	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS:		
2925.1	-Imides and their derivatives; salts thereof:		
2925.11.00	--Saccharin and its salts	0.0%	A
2925.12.00	--Glutethimide (INN)	0.0%	A
2925.19.00	--Other	0.0%	A
2925.2	-Imines and their derivatives; salts thereof:		
2925.21.00	--Chlordimeform (ISO)	0.0%	A
2925.29.00	--Other	0.0%	A
2926	NITRILE-FUNCTION COMPOUNDS:		
2926.10.00	-Acrylonitrile	0.0%	A
2926.20.00	-1-Cyanoguanidine (dicyandiamide)	0.0%	A
2926.30.00	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0.0%	A
2926.90.00	-Other	0.0%	A
2927.00.00	DIAZO-, AZO- OR AZOXY-COMPOUNDS	0.0%	A
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0.0%	A
2929	COMPOUNDS WITH OTHER NITROGEN FUNCTION:		
2929.10.00	-Isocyanates	0.0%	A
2929.90.00	-Other	0.0%	A
2930	ORGANO-SULPHUR COMPOUNDS:		
2930.20.00	-Thiocarbamates and dithiocarbamates	0.0%	A
2930.30.00	-Thiuram mono-, di- or tetrasulphides	0.0%	A
2930.40.00	-Methionine	0.0%	A
2930.50.00	-Captafol (ISO) and methamidophos (ISO)	0.0%	A
2930.90.00	-Other	0.0%	A
2931	OTHER ORGANO-INORGANIC COMPOUNDS:		
2931.10.00	-Tetramethyl lead and tetraethyl lead	0.0%	A
2931.20.00	-Tributyltin compounds	0.0%	A
2931.90	-Other:		
2931.90.10	---Glycine derivatives containing phosphono groups	5.0%	B
2931.90.90	---Other	0.0%	A
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY:		

HS code (HS2012)	Description	Base Rate	Staging Category
2932.1	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	--Tetrahydrofuran	0.0%	A
2932.12.00	--2-Furaldehyde (furfuraldehyde)	0.0%	A
2932.13.00	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	0.0%	A
2932.19.00	--Other	0.0%	A
2932.20.00	-Lactones	0.0%	A
2932.9	-Other:		
2932.91.00	--Isosafrole	0.0%	A
2932.92.00	--1-(1,3-Benzodioxol-5-yl)propan-2-one	0.0%	A
2932.93.00	--Piperonal	0.0%	A
2932.94.00	--Safrole	0.0%	A
2932.95.00	--Tetrahydrocannabinols (all isomers)	0.0%	A
2932.99.00	--Other	0.0%	A
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY:		
2933.1	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	--Phenazone (antipyrin) and its derivatives	0.0%	A
2933.19.00	--Other	0.0%	A
2933.2	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21.00	--Hydantoin and its derivatives	0.0%	A
2933.29.00	--Other	0.0%	A
2933.3	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	--Pyridine and its salts	0.0%	A
2933.32.00	--Piperidine and its salts	0.0%	A
2933.33.00	--Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0.0%	A
2933.39.00	--Other	0.0%	A
2933.4	-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
2933.41.00	--Levorphanol (INN) and its salts	0.0%	A
2933.49.00	--Other	0.0%	A
2933.5	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52.00	--Malonylurea (barbituric acid) and its salts	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2933.53.00	--Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	0.0%	A
2933.54.00	--Other derivatives of malonylurea (barbituric acid); salts thereof	0.0%	A
2933.55.00	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0.0%	A
2933.59.00	--Other	0.0%	A
2933.6	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61.00	--Melamine	0.0%	A
2933.69.00	--Other	0.0%	A
2933.7	-Lactams:		
2933.71.00	--6-Hexanelactam (epsilon-caprolactam)	0.0%	A
2933.72.00	--Clobazam (INN) and methyprylon (INN)	0.0%	A
2933.79.00	--Other lactams	0.0%	A
2933.9	-Other:		
2933.91.00	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof	0.0%	A
2933.99.00	--Other	0.0%	A
2934	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS:		
2934.10.00	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0.0%	A
2934.20.00	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0.0%	A
2934.30.00	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0.0%	A
2934.9	-Other:		
2934.91.00	--Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
2934.99.00	--Other	0.0%	A
2935.00.00	SULPHONAMIDES	0.0%	A
2936	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT:		
2936.2	-Vitamins and their derivatives, unmixed:		
2936.21.00	--Vitamins A and their derivatives	0.0%	A
2936.22.00	--Vitamin B <sub>1</sub> and its derivatives	0.0%	A
2936.23.00	--Vitamin B <sub>2</sub> and its derivatives	0.0%	A
2936.24.00	--D- or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	0.0%	A
2936.25.00	--Vitamin B <sub>6</sub> and its derivatives	0.0%	A
2936.26.00	--Vitamin B <sub>12</sub> and its derivatives	0.0%	A
2936.27.00	--Vitamin C and its derivatives	0.0%	A
2936.28.00	--Vitamin E and its derivatives	0.0%	A
2936.29.00	--Other vitamins and their derivatives	0.0%	A
2936.90.00	-Other, including natural concentrates	0.0%	A
2937	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES:		
2937.1	-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	--Somatotropin, its derivatives and structural analogues	0.0%	A
2937.12.00	--Insulin and its salts	0.0%	A
2937.19.00	--Other	0.0%	A
2937.2	-Steroidal hormones, their derivatives and structural analogues:		
2937.21.00	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0.0%	A
2937.22.00	--Halogenated derivatives of corticosteroidal hormones	0.0%	A
2937.23.00	--Oestrogens and progestogens	0.0%	A
2937.29.00	--Other	0.0%	A
2937.50	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues:		
2937.50.10	---Based on the carboxylic acids of 2918.9	5.0%	B
2937.50.90	---Other	0.0%	A
2937.90.00	-Other	0.0%	A
2938	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
2938.10.00	-Rutoside (rutin) and its derivatives	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
2938.90.00	-Other	0.0%	A
2939	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
2939.1	-Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00	--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0.0%	A
2939.19.00	--Other	0.0%	A
2939.20.00	-Alkaloids of cinchona and their derivatives; salts thereof	0.0%	A
2939.30.00	-Caffeine and its salts	0.0%	A
2939.4	-Ephedrine and its salts:		
2939.41.00	--Ephedrine and its salts	0.0%	A
2939.42.00	--Pseudoephedrine (INN) and its salts	0.0%	A
2939.43.00	--Cathine (INN) and its salts	0.0%	A
2939.44.00	--Norephedrine and its salts	0.0%	A
2939.49.00	--Other	0.0%	A
2939.5	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51.00	--Fenetylline (INN) and its salts	0.0%	A
2939.59.00	--Other	0.0%	A
2939.6	-Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61.00	--Ergometrine (INN) and its salts	0.0%	A
2939.62.00	--Ergotamine (INN) and its salts	0.0%	A
2939.63.00	--Lysergic acid and its salts	0.0%	A
2939.69.00	--Other	0.0%	A
2939.9	-Other:		
2939.91.00	--Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metafetamine racemate; salts, esters and other derivatives thereof	0.0%	A
2939.99.00	--Other	0.0%	A
2940	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF 2937, 2938 OR 2939:		
2940.00.10	---Polyols being polyhydroxyether compounds containing 2 or more hydroxyl groups per molecule and containing not less than 50% by weight of reacted propylene oxide, other than polyesters	5.0%	B
2940.00.90	---Other	0.0%	A
2941	ANTIBIOTICS:		

HS code (HS2012)	Description	Base Rate	Staging Category
2941.10.00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0.0%	A
2941.20.00	-Streptomycins and their derivatives; salts thereof	0.0%	A
2941.30.00	-Tetracyclines and their derivatives; salts thereof	0.0%	A
2941.40.00	-Chloramphenicol and its derivatives; salts thereof	0.0%	A
2941.50.00	-Erythromycin and its derivatives; salts thereof	0.0%	A
2941.90.00	-Other	0.0%	A
2942.00.00	OTHER ORGANIC COMPOUNDS	0.0%	A
30	PHARMACEUTICAL PRODUCTS		
3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3001.20.00	-Extracts of glands or other organs or of their secretions	0.0%	A
3001.90.00	-Other	0.0%	A
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS:		
3002.10	-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:		
3002.10.10	---Goods, being unmodified immunological products, as follows: (a) polyethers in the primary forms described in Note 6 to Chapter 39; (b) natural polymers in the primary forms described in Note 6 to Chapter 39	5.0%	B
3002.10.90	---Other	0.0%	A
3002.20.00	-Vaccines for human medicine	0.0%	A
3002.30.00	-Vaccines for veterinary medicine	0.0%	A
3002.90.00	-Other	0.0%	A
3003	MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE:		

HS code (HS2012)	Description	Base Rate	Staging Category
3003.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0.0%	A
3003.20.00	-Containing other antibiotics	0.0%	A
3003.3	-Containing hormones or other products of 2937 but not containing antibiotics:		
3003.31.00	--Containing insulin	0.0%	A
3003.39.00	--Other	0.0%	A
3003.40.00	-Containing alkaloids or derivatives thereof but not containing hormones or other products of 2937 or antibiotics	0.0%	A
3003.90.00	-Other	0.0%	A
3004	MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE:		
3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0.0%	A
3004.20.00	-Containing other antibiotics	0.0%	A
3004.3	-Containing hormones or other products of 2937 but not containing antibiotics:		
3004.31.00	--Containing insulin	0.0%	A
3004.32.00	--Containing adrenal corticosteroid hormones, their derivatives or structural analogues	0.0%	A
3004.39.00	--Other	0.0%	A
3004.40.00	-Containing alkaloids or derivatives thereof but not containing hormones, other products of 2937 or antibiotics	0.0%	A
3004.50.00	-Other medicaments containing vitamins or other products of 2936	0.0%	A
3004.90.00	-Other	0.0%	A
3005	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES:		
3005.10.00	-Adhesive dressings and other articles having an adhesive layer	5.0%	B
3005.90	-Other:		
3005.90.10	---Wadding, including cotton wool and absorbent cotton	5.0%	B
3005.90.90	---Other	5.0%	B
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER:		

HS code (HS2012)	Description	Base Rate	Staging Category
3006.10	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:		
3006.10.1	---Sterile surgical or dental adhesion barriers, whether or not absorbable, of plastics:		
3006.10.11	----Of polymers of vinyl chloride, containing by weight not less than 6% of plasticisers, in the forms described in 3920	5.0%	B
3006.10.12	----Of plastics, in the forms described in 3920, as follows: (a) of polymers of ethylene; (b) of polymers of styrene; (c) of polymers of vinyl chloride, NSA; (d) of poly(vinyl butyral); (e) of polyimides	5.0%	B
3006.10.13	----Of plastics, in the forms described in 3920, as follows: (a) of cellulose or its chemical derivatives; (b) of amino-resins; (c) of phenolic resins	0.0%	A
3006.10.14	----Of plastics, in the forms described in 3921, as follows: (a) of polymers of styrene; (b) of vinyl chloride; (c) of polyurethanes	5.0%	B
3006.10.15	----Of cellulose or its chemical derivatives, coated, covered or laminated, NSA	0.0%	A
3006.10.19	----Of other plastics	5.0%	B
3006.10.2	---Sterile surgical or dental adhesion barriers, whether or not absorbable, of textile fabrics:		
3006.10.21	----In the form of knitted or crocheted fabrics containing by weight 5% or more of elastomeric yarn or rubber thread	5.0%	B
3006.10.22	----Of other knitted or crocheted fabrics of a width not exceeding 30 cm	5.0%	B
3006.10.29	----Of other knitted or crocheted fabrics	5.0%	B
3006.10.90	---Other	0.0%	A
3006.20.00	-Blood-grouping reagents	0.0%	A
3006.30.00	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0.0%	A
3006.40.00	-Dental cements and other dental fillings; bone reconstruction cements	5.0%	B
3006.50.00	-First-aid boxes and kits	0.0%	A
3006.60.00	-Chemical contraceptive preparations based on hormones, on other products of 2937 or on spermicides	0.0%	A
3006.70.00	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3006.9	-Other:		
3006.91.00	--Appliances identifiable for ostomy use	5.0%	B
3006.92	--Waste pharmaceuticals:		
3006.92.10	---Goods, as follows: (a) of goods of 3005.90.10; (b) of goods of 3006.40.00	5.0%	B
3006.92.20	---Of goods of 3005, NSA	5.0%	B
3006.92.30	---Of goods of Chapter 30, NSA	0.0%	A
3006.92.90	---Other	5.0%	B
31	FERTILISERS		
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0.0%	A
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS:		
3102.10.00	-Urea, whether or not in aqueous solution	0.0%	A
3102.2	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	--Ammonium sulphate	0.0%	A
3102.29.00	--Other	0.0%	A
3102.30.00	-Ammonium nitrate, whether or not in aqueous solution	0.0%	A
3102.40.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0.0%	A
3102.50.00	-Sodium nitrate	0.0%	A
3102.60.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	0.0%	A
3102.80.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0.0%	A
3102.90.00	-Other, including mixtures not specified in the foregoing subheadings	0.0%	A
3103	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC:		
3103.10.00	-Superphosphates	0.0%	A
3103.90.00	-Other	0.0%	A
3104	MINERAL OR CHEMICAL FERTILISERS, POTASSIC:		
3104.20.00	-Potassium chloride	0.0%	A
3104.30.00	-Potassium sulphate	0.0%	A
3104.90.00	-Other	0.0%	A
3105	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG:		
3105.10.00	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3105.20.00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0.0%	A
3105.30.00	-Diammonium hydrogenorthophosphate (diammonium phosphate)	0.0%	A
3105.40.00	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0.0%	A
3105.5	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
3105.51.00	--Containing nitrates and phosphates	0.0%	A
3105.59.00	--Other	0.0%	A
3105.60.00	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0.0%	A
3105.90.00	-Other	0.0%	A
32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS		
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
3201.10.00	-Quebracho extract	0.0%	A
3201.20.00	-Wattle extract	0.0%	A
3201.90.00	-Other	0.0%	A
3202	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING:		
3202.10.00	-Synthetic organic tanning substances	0.0%	A
3202.90.00	-Other	0.0%	A
3203.00.00	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN	0.0%	A
3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED:		
3204.1	-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		

HS code (HS2012)	Description	Base Rate	Staging Category
3204.11.00	--Disperse dyes and preparations based thereon	5.0%	B
3204.12.00	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5.0%	B
3204.13.00	--Basic dyes and preparations based thereon	5.0%	B
3204.14.00	--Direct dyes and preparations based thereon	0.0%	A
3204.15.00	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	0.0%	A
3204.16.00	--Reactive dyes and preparations based thereon	5.0%	B
3204.17.00	--Pigments and preparations based thereon	5.0%	B
3204.19.00	--Other, including mixtures of colouring matter of two or more of 3204.11.00 to 3204.19.00	5.0%	B
3204.20.00	-Synthetic organic products of a kind used as fluorescent brightening agents	5.0%	B
3204.90.00	-Other	5.0%	B
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	5.0%	B
3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF 3203.00.00, 3204 OR 3205.00.00; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED:		
3206.1	-Pigments and preparations based on titanium dioxide:		
3206.11.00	--Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5.0%	B
3206.19.00	--Other	5.0%	B
3206.20.00	-Pigments and preparations based on chromium compounds	5.0%	B
3206.4	-Other colouring matter and other preparations:		
3206.41.00	--Ultramarine and preparations based thereon	0.0%	A
3206.42.00	--Lithopone and other pigments and preparations based on zinc sulphide	0.0%	A
3206.49	--Other:		
3206.49.10	---Goods, as follows: (a) pigments and preparations based on cadmium compounds; (b) pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0.0%	A
3206.49.90	---Other	5.0%	B
3206.50.00	-Inorganic products of a kind used as luminophores	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:		
3207.10.00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5.0%	B
3207.20.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5.0%	B
3207.30.00	-Liquid lustres and similar preparations	0.0%	A
3207.40.00	-Glass frit and other glass, in the form of powder, granules or flakes	0.0%	A
3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER:		
3208.10.00	-Based on polyesters	5.0%	B
3208.20.00	-Based on acrylic or vinyl polymers	5.0%	B
3208.90.00	-Other	5.0%	B
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM:		
3209.10.00	-Based on acrylic or vinyl polymers	5.0%	B
3209.90.00	-Other	5.0%	B
3210.00.00	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	5.0%	B
3211.00.00	PREPARED DRIERS	5.0%	B
3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE:		
3212.10.00	-Stamping foils	5.0%	B
3212.90.00	-Other	5.0%	B
3213	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS:		
3213.10.00	-Colours in sets	5.0%	B
3213.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE:		
3214.10.00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5.0%	B
3214.90.00	-Other	5.0%	B
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID:		
3215.1	-Printing ink:		
3215.11.00	--Black	5.0%	B
3215.19.00	--Other	5.0%	B
3215.90.00	-Other	5.0%	B
33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS		
3301	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS:		
3301.1	-Essential oils of citrus fruit:		
3301.12.00	--Of orange	0.0%	A
3301.13.00	--Of lemon	0.0%	A
3301.19.00	--Other	0.0%	A
3301.2	-Essential oils other than those of citrus fruit:		
3301.24.00	--Of peppermint ( <i>Mentha piperita</i> )	0.0%	A
3301.25.00	--Of other mints	0.0%	A
3301.29.00	--Other	0.0%	A
3301.30.00	-Resinoids	0.0%	A
3301.90.00	-Other	0.0%	A
3302	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:		
3302.10	-Of a kind used in the food or drink industries:		
3302.10.1	---Of a kind used in the manufacture of beverages:		
3302.10.11	----Preparations known as "Angostura aromatic bitters"	0.0%	A
3302.10.12	----Compound alcoholic preparations, NSA	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3302.10.19	----Other	4.0%	B
3302.10.90	---Other	5.0%	B
3302.90.00	-Other	5.0%	B
3303.00.00	PERFUMES AND TOILET WATERS	5.0%	B
3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
3304.10.00	-Lip make-up preparations	5.0%	B
3304.20.00	-Eye make-up preparations	5.0%	B
3304.30.00	-Manicure or pedicure preparations	5.0%	B
3304.9	-Other:		
3304.91.00	--Powders, whether or not compressed	5.0%	B
3304.99.00	--Other	5.0%	B
3305	PREPARATIONS FOR USE ON THE HAIR:		
3305.10.00	-Shampoos	5.0%	B
3305.20.00	-Preparations for permanent waving or straightening	5.0%	B
3305.30.00	-Hair lacquers	5.0%	B
3305.90.00	-Other	5.0%	B
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES:		
3306.10.00	-Dentifrices	5.0%	B
3306.20	-Yarn used to clean between the teeth (dental floss):		
3306.20.10	---Of high tenacity yarn of nylon or other polyamides	0.0%	A
3306.20.90	---Other	5.0%	B
3306.90.00	-Other	5.0%	B
3307	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES:		
3307.10.00	-Pre-shave, shaving or after-shave preparations	5.0%	B
3307.20.00	-Personal deodorants and antiperspirants	5.0%	B
3307.30.00	-Perfumed bath salts and other bath preparations	5.0%	B
3307.4	-Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:		
3307.41.00	--"Agarbatti" and other odoriferous preparations which operate by burning	0.0%	A
3307.49.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3307.90.00	-Other	5.0%	B
34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER		
3401	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT:		
3401.1	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:		
3401.11.00	--For toilet use (including medicated products)	5.0%	B
3401.19.00	--Other	5.0%	B
3401.20.00	-Soap in other forms	5.0%	B
3401.30.00	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	5.0%	B
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF 3401:		
3402.1	-Organic surface-active agents, whether or not put up for retail sale:		
3402.11.00	--Anionic	5.0%	B
3402.12.00	--Cationic	5.0%	B
3402.13.00	--Non-ionic	5.0%	B
3402.19.00	--Other	5.0%	B
3402.20.00	-Preparations put up for retail sale	5.0%	B
3402.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
3403.1	-Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11	--Preparations for the treatment of textile materials, leather, furskins or other materials:		
3403.11.10	---In solid or semi-solid form	0.0%	A
3403.11.90	---Other	0.0%	A
3403.19	--Other:		
3403.19.10	---In solid or semi-solid form	0.0%	A
3403.19.90	---Other	0.0%	A
3403.9	-Other:		
3403.91	--Preparations for the treatment of textile materials, leather, furskins or other materials:		
3403.91.10	---In solid or semi-solid form	0.0%	A
3403.91.90	---Other	0.0%	A
3403.99	--Other:		
3403.99.10	---In solid or semi-solid form	0.0%	A
3403.99.90	---Other	0.0%	A
3404	ARTIFICIAL WAXES AND PREPARED WAXES:		
3404.20.00	-Of poly(oxyethylene) (polyethylene glycol)	0.0%	A
3404.90.00	-Other	5.0%	B
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS, EXCLUDING WAXES OF 3404):		
3405.10.00	-Polishes, creams and similar preparations for footwear or leather	5.0%	B
3405.20.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	5.0%	B
3405.30.00	-Polishes and similar preparations for coachwork, other than metal polishes	5.0%	B
3405.40.00	-Scouring pastes and powders and other scouring preparations	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3405.90.00	-Other	5.0%	B
3406.00.00	CANDLES, TAPERS AND THE LIKE	5.0%	B
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)	5.0%	B
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES		
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES:		
3501.10.00	-Casein	0.0%	A
3501.90.00	-Other	0.0%	A
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES:		
3502.1	-Egg albumin:		
3502.11.00	--Dried	0.0%	A
3502.19.00	--Other	0.0%	A
3502.20.00	-Milk albumin, including concentrates of two or more whey proteins	0.0%	A
3502.90.00	-Other	0.0%	A
3503	GELATIN (INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF 3501:		
3503.00.10	---Gelatin	5.0%	B
3503.00.90	---Other	0.0%	A
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0.0%	A
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES:		
3505.10.00	-Dextrins and other modified starches	0.0%	A
3505.20.00	-Glues	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG:		
3506.10.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5.0%	B
3506.9	-Other:		
3506.91.00	--Adhesives based on polymers of 3901 to 3913 or on rubber	5.0%	B
3506.99.00	--Other	5.0%	B
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3507.10.00	-Rennet and concentrates thereof	0.0%	A
3507.90.00	-Other	0.0%	A
36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS		
3601.00.00	PROPELLENT POWDERS	5.0%	B
3602.00.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	5.0%	B
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	5.0%	B
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES:		
3604.10.00	-Fireworks	5.0%	B
3604.90.00	-Other	5.0%	B
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF 3604	0.0%	A
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER:		
3606.10.00	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	0.0%	A
3606.90.00	-Other	0.0%	A
37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS		
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS:		
3701.10.00	-For X-ray	5.0%	B
3701.20.00	-Instant print film	5.0%	B
3701.30.00	-Other plates and film, with any side exceeding 255 mm	5.0%	B
3701.9	-Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
3701.91.00	--For colour photography (polychrome)	5.0%	B
3701.99.00	--Other	5.0%	B
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED:		
3702.10.00	-For X-ray	5.0%	B
3702.3	-Other film, without perforations, of a width not exceeding 105 mm:		
3702.31	--For colour photography (polychrome):		
3702.31.10	---Instant print film	0.0%	A
3702.31.90	---Other	5.0%	B
3702.32	--Other, with silver halide emulsion:		
3702.32.10	---Instant print film	0.0%	A
3702.32.90	---Other	5.0%	B
3702.39	--Other:		
3702.39.10	---Instant print film	0.0%	A
3702.39.90	---Other	5.0%	B
3702.4	-Other film, without perforations, of a width exceeding 105 mm:		
3702.41	--Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):		
3702.41.10	---Instant print film	0.0%	A
3702.41.90	---Other	5.0%	B
3702.42	--Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:		
3702.42.10	---Instant print film	0.0%	A
3702.42.90	---Other	5.0%	B
3702.43	--Of a width exceeding 610 mm and of a length not exceeding 200 m:		
3702.43.10	---Instant print film	0.0%	A
3702.43.90	---Other	5.0%	B
3702.44	--Of a width exceeding 105 mm but not exceeding 610 mm:		
3702.44.10	---Instant print film	0.0%	A
3702.44.90	---Other	5.0%	B
3702.5	-Other film, for colour photography (polychrome):		
3702.52	--Of a width not exceeding 16 mm:		
3702.52.10	---Of a length not exceeding 14 m	0.0%	A
3702.52.90	---Other	5.0%	B
3702.53.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5.0%	B
3702.54.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5.0%	B
3702.55.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
3702.56.00	--Of a width exceeding 35 mm	0.0%	A
3702.9	-Other:		
3702.96	--Of a width not exceeding 35 mm and of a length not exceeding 30 m:		
3702.96.10	---Of a width not exceeding 16 mm	0.0%	A
3702.96.90	---Other	5.0%	B
3702.97.00	--Of a width not exceeding 35 mm and of a length exceeding 30 m	0.0%	A
3702.98.00	--Of a width exceeding 35 mm	0.0%	A
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED:		
3703.10	-In rolls of a width exceeding 610 mm:		
3703.10.10	---Papers of a kind used in the production of heliographic prints, blue-prints and like prints	0.0%	A
3703.10.90	---Other	5.0%	B
3703.20.00	-Other, for colour photography (polychrome)	5.0%	B
3703.90.00	-Other	5.0%	B
3704.00.00	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	0.0%	A
3705	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM:		
3705.10.00	-For offset reproduction	5.0%	B
3705.90	-Other:		
3705.90.20	---Goods, as follows: (a) films, filmstrips, slides and transparencies; (b) microfilms	0.0%	A
3705.90.90	---Other	5.0%	B
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK:		
3706.10.00	-Of a width of 35 mm or more	0.0%	A
3706.90.00	-Other	0.0%	A
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE:		
3707.10.00	-Sensitising emulsions	5.0%	B
3707.90.00	-Other	5.0%	B
38	MISCELLANEOUS CHEMICAL PRODUCTS		
3801	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES:		
3801.10.00	-Artificial graphite	0.0%	A
3801.20.00	-Colloidal or semi-colloidal graphite	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3801.30.00	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	0.0%	A
3801.90.00	-Other	0.0%	A
3802	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK:		
3802.10.00	-Activated carbon	0.0%	A
3802.90.00	-Other	0.0%	A
3803.00.00	TALL OIL, WHETHER OR NOT REFINED	0.0%	A
3804.00.00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF 3803.00.00	0.0%	A
3805	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT:		
3805.10.00	-Gum, wood or sulphate turpentine oils	0.0%	A
3805.90.00	-Other	0.0%	A
3806	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS:		
3806.10.00	-Rosin and resin acids	0.0%	A
3806.20.00	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0.0%	A
3806.30.00	-Ester gums	5.0%	B
3806.90.00	-Other	0.0%	A
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0.0%	A
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS):		
3808.50	-Goods specified in Subheading Note 1 to this Chapter:		
3808.50.10	---Goods, as follows: (a) fly-papers; (b) mosquito spirals and coils	0.0%	A
3808.50.90	---Other	5.0%	B
3808.9	-Other:		
3808.91	--Insecticides:		

HS code (HS2012)	Description	Base Rate	Staging Category
3808.91.10	---Goods, other than goods of 3808.50.10, as follows: (a) camphor; (b) fly-papers; (c) mosquito spirals and coils	0.0%	A
3808.91.90	---Other	5.0%	B
3808.92.00	--Fungicides	5.0%	B
3808.93.00	--Herbicides, anti-sprouting products and plant-growth regulators	5.0%	B
3808.94.00	--Disinfectants	5.0%	B
3808.99.00	--Other	5.0%	B
3809	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3809.10.00	-With a basis of amylaceous substances	0.0%	A
3809.9	-Other:		
3809.91.00	--Of a kind used in the textile or like industries	0.0%	A
3809.92.00	--Of a kind used in the paper or like industries	0.0%	A
3809.93.00	--Of a kind used in the leather or like industries	0.0%	A
3810	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS:		
3810.10.00	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0.0%	A
3810.90.00	-Other	0.0%	A
3811	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS:		
3811.1	-Anti-knock preparations:		
3811.11.00	--Based on lead compounds	0.0%	A
3811.19.00	--Other	0.0%	A
3811.2	-Additives for lubricating oils:		
3811.21	--Containing petroleum oils or oils obtained from bituminous minerals:		
3811.21.10	---In solid or semi-solid form	0.0%	A
3811.21.90	---Other	0.0%	A
3811.29.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3811.90.00	-Other	0.0%	A
3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS:		
3812.10.00	-Prepared rubber accelerators	0.0%	A
3812.20.00	-Compound plasticisers for rubber or plastics	0.0%	A
3812.30.00	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5.0%	B
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	5.0%	B
3814.00.00	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS:	5.0%	B
3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3815.1	-Supported catalysts:		
3815.11.00	--With nickel or nickel compounds as the active substance	5.0%	B
3815.12.00	--With precious metal or precious metal compounds as the active substance	5.0%	B
3815.19.00	--Other	5.0%	B
3815.90.00	-Other	5.0%	B
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF 3801	5.0%	B
3817	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF 2707 OR 2902:		
3817.00.10	---Mixed alkylbenzenes	5.0%	B
3817.00.20	---Mixed alkyl naphthalenes	0.0%	A
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0.0%	A
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	5.0%	B
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3821	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS:		
3821.00.10	---Prepared culture media for the development or maintenance of plant, human or animal cells	5.0%	B
3821.00.90	---Other	0.0%	A
3822	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF 3002 OR 3006; CERTIFIED REFERENCE MATERIALS:		
3822.00.1	---On a backing of plastics, in the forms described in Note 10 to Chapter 39:		
3822.00.11	----Of cellulose	0.0%	A
3822.00.19	----Of other plastics	5.0%	B
3822.00.20	---On a backing of plastics, NSA	5.0%	B
3822.00.3	---Goods, as follows: (a) in strips or rolls of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state:		
3822.00.31	----Indicator paper and paperboard	0.0%	A
3822.00.39	----Other	5.0%	B
3822.00.40	---On a backing of paper or paperboard, NSA	5.0%	B
3822.00.50	---Certified reference materials, as described in Note 2 to this chapter	0.0%	A
3822.00.90	---Other	0.0%	A
3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS:		
3823.1	-Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11.00	--Stearic acid	5.0%	B
3823.12.00	--Oleic acid	5.0%	B
3823.13.00	--Tall oil fatty acids	5.0%	B
3823.19.00	--Other	5.0%	B
3823.70.00	-Industrial fatty alcohols	0.0%	A
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3824.10.00	-Prepared binders for foundry moulds or cores	0.0%	A
3824.30.00	-Non-agglomerated metal carbides mixed together or with metallic binders	0.0%	A
3824.40.00	-Prepared additives for cements, mortars or concretes	5.0%	B
3824.50.00	-Non-refractory mortars and concretes	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3824.60.00	-Sorbitol other than that of 2905.44.00	0.0%	A
3824.7	-Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824.71.00	--Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	0.0%	A
3824.72.00	--Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0.0%	A
3824.73	--Containing hydrobromofluorocarbons (HBFCs):		
3824.73.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.73.90	---Other	5.0%	B
3824.74	--Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
3824.74.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.74.90	---Other	5.0%	B
3824.75	--Containing carbon tetrachloride:		
3824.75.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.75.90	---Other	5.0%	B
3824.76	--Containing 1,1,1-trichloroethane (methyl chloroform):		
3824.76.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.76.90	---Other	5.0%	B
3824.77	--Containing bromomethane (methyl bromide) or bromochloromethane:		
3824.77.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.77.90	---Other	5.0%	B
3824.78	--Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):		
3824.78.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.78.90	---Other	5.0%	B
3824.79	--Other:		
3824.79.10	---Containing perhalogenated derivatives containing two or more different halogens	0.0%	A
3824.79.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3824.8	-Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		
3824.81.00	--Containing oxirane (ethylene oxide)	5.0%	B
3824.82.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.0%	B
3824.83.00	--Containing tris(2,3-dibromopropyl) phosphate	5.0%	B
3824.90	-Other:		
3824.90.10	---Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-insoluble salts and their esters; (f) preparations, including patches (transdermal systems), intended to assist smokers to stop smoking, other than goods of 2106.90.20	0.0%	A
3824.90.40	---Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, other than goods of 3824.7	0.0%	A
3824.90.50	---Blends of gasoline and ethanol, not being blends classified to 2710	0.0%	A
3824.90.60	---Blends of diesel and ethanol, not being blends classified to 2710	0.0%	A
3824.90.90	---Other	5.0%	B
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER:		
3825.10.00	-Municipal waste	5.0%	B
3825.20.00	-Sewage sludge	5.0%	B
3825.30	-Clinical waste:		
3825.30.1	---Wadding, gauze, bandages and similar articles of 3005:		
3825.30.11	----Of goods of 3005.10.00 or 3005.90.90	5.0%	B
3825.30.19	----Of goods of 3005.90.10	5.0%	B
3825.30.20	---Surgical gloves	5.0%	B
3825.30.30	---Syringes, needles, catheters, cannulae and the like of 9018.31.00, 9018.32.00 or 9018.39.00	0.0%	A
3825.30.90	---Other	5.0%	B
3825.4	-Waste organic solvents:		
3825.41.00	--Halogenated	5.0%	B
3825.49.00	--Other	5.0%	B
3825.50.00	-Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3825.6	-Other wastes from chemical or allied industries:		
3825.61.00	--Mainly containing organic constituents	5.0%	B
3825.69.00	--Other	5.0%	B
3825.90.00	-Other	5.0%	B
3826	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS:		
3826.00.10	---Biodiesel, other than goods of 2710 or 3826.00.20	0.0%	A
3826.00.20	---Mixtures of biodiesel and other substances, not being blends classified to 2710	0.0%	A
39	PLASTICS AND ARTICLES THEREOF		
3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS:		
3901.10.00	-Polyethylene having a specific gravity of less than 0.94	5.0%	D
3901.20.00	-Polyethylene having a specific gravity of 0.94 or more	5.0%	D
3901.30.00	-Ethylene-vinyl acetate copolymers	5.0%	D
3901.90.00	-Other	5.0%	D
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS:		
3902.10.00	-Polypropylene	5.0%	D
3902.20.00	-Polyisobutylene	0.0%	A
3902.30.00	-Propylene copolymers	5.0%	D
3902.90.00	-Other	5.0%	D
3903	POLYMERS OF STYRENE, IN PRIMARY FORMS:		
3903.1	-Polystyrene:		
3903.11.00	--Expansible	5.0%	D
3903.19.00	--Other	5.0%	D
3903.20.00	-Styrene-acrylonitrile (SAN) copolymers	5.0%	D
3903.30.00	-Acrylonitrile-butadiene-styrene (ABS) copolymers	5.0%	D
3903.90.00	-Other	5.0%	D
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:		
3904.10.00	-Poly(vinyl chloride), not mixed with any other substances	5.0%	D
3904.2	-Other poly(vinyl chloride):		
3904.21.00	--Non-plasticised	5.0%	D
3904.22.00	--Plasticised	5.0%	D
3904.30.00	-Vinyl chloride-vinyl acetate copolymers	5.0%	D
3904.40.00	-Other vinyl chloride copolymers	5.0%	D
3904.50.00	-Vinylidene chloride polymers	5.0%	D
3904.6	-Fluoro-polymers:		
3904.61.00	--Polytetrafluoroethylene	5.0%	D
3904.69.00	--Other	5.0%	D
3904.90.00	-Other	5.0%	D



HS code (HS2012)	Description	Base Rate	Staging Category
3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS:		
3905.1	-Poly(vinyl acetate):		
3905.12.00	--In aqueous dispersion	5.0%	B
3905.19.00	--Other	5.0%	B
3905.2	-Vinyl acetate copolymers:		
3905.21.00	--In aqueous dispersion	5.0%	B
3905.29.00	--Other	5.0%	B
3905.30.00	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5.0%	B
3905.9	-Other:		
3905.91.00	--Copolymers	5.0%	B
3905.99.00	--Other	5.0%	B
3906	ACRYLIC POLYMERS IN PRIMARY FORMS:		
3906.10.00	-Poly(methyl methacrylate)	5.0%	B
3906.90.00	-Other	5.0%	B
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS:		
3907.10.00	-Polyacetals	5.0%	D
3907.20.00	-Other polyethers	5.0%	D
3907.30.00	-Epoxide resins	5.0%	D
3907.40.00	-Polycarbonates	5.0%	D
3907.50.00	-Alkyd resins	5.0%	D
3907.60.00	-Poly(ethylene terephthalate)	5.0%	D
3907.70.00	-Poly(lactic acid)	5.0%	D
3907.9	-Other polyesters:		
3907.91.00	--Unsaturated	5.0%	D
3907.99	--Other:		
3907.99.10	---Polybutylene terephthalate	5.0%	D
3907.99.90	---Other	5.0%	D
3908	POLYAMIDES IN PRIMARY FORMS:		
3908.10.00	-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5.0%	B
3908.90.00	-Other	5.0%	B
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS:		
3909.10.00	-Urea resins; thiourea resins	5.0%	B
3909.20.00	-Melamine resins	5.0%	B
3909.30.00	-Other amino-resins	5.0%	B
3909.40.00	-Phenolic resins	5.0%	B
3909.50	-Polyurethanes:		

HS code (HS2012)	Description	Base Rate	Staging Category
3909.50.10	---Goods, as follows: (a) addition products of polyols, being: (i) polyester polyols; or (ii) polyether polyols, being, or having the essential character of, ethylene oxide or propylene oxide derivatives, reacted with isocyanates, containing unreacted hydroxyl or isocyanate groups and, normally, further reacted through these hydroxyl or isocyanate groups; (b) goods, put in sets consisting of two or more separate constituents which, when mixed together, form a polyurethane	5.0%	B
3909.50.90	---Other	5.0%	B
3910.00.00	SILICONES IN PRIMARY FORMS	5.0%	B
3911	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
3911.10.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5.0%	B
3911.90.00	-Other	5.0%	B
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
3912.1	-Cellulose acetates:		
3912.11.00	--Non-plasticised	0.0%	A
3912.12.00	--Plasticised	0.0%	A
3912.20.00	-Cellulose nitrates (including collodions)	5.0%	B
3912.3	-Cellulose ethers:		
3912.31.00	--Carboxymethylcellulose and its salts	5.0%	B
3912.39.00	--Other	5.0%	B
3912.90.00	-Other	5.0%	B
3913	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
3913.10.00	-Alginic acid, its salts and esters	5.0%	B
3913.90.00	-Other	5.0%	B
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF 3901 TO 3913, IN PRIMARY FORMS	5.0%	B
3915	WASTE, PARINGS AND SCRAP, OF PLASTICS:		
3915.10.00	-Of polymers of ethylene	5.0%	B
3915.20.00	-Of polymers of styrene	5.0%	B
3915.30.00	-Of polymers of vinyl chloride	5.0%	B
3915.90	-Of other plastics:		
3915.90.10	---Of plastics, as follows: (a) of polymers of propylene; (b) of polymers of vinyl; (c) of polymers of vinylidene	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3915.90.90	---Of other plastics	5.0%	B
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS:		
3916.10.00	-Of polymers of ethylene	5.0%	B
3916.20.00	-Of polymers of vinyl chloride	5.0%	B
3916.90.00	-Of other plastics	5.0%	B
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS:		
3917.10.00	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0.0%	A
3917.2	-Tubes, pipes and hoses, rigid:		
3917.21	--Of polymers of ethylene:		
3917.21.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.21.90	---Other	5.0%	B
3917.22.00	--Of polymers of propylene	5.0%	D
3917.23.00	--Of polymers of vinyl chloride	5.0%	D
3917.29.00	--Of other plastics	5.0%	D
3917.3	-Other tubes, pipes and hoses:		
3917.31	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:		
3917.31.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.31.90	---Other	5.0%	B
3917.32	--Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.32.90	---Other	5.0%	B
3917.33	--Other, not reinforced or otherwise combined with other materials, with fittings:		
3917.33.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.33.90	---Other	5.0%	B
3917.39	--Other:		
3917.39.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3917.39.90	---Other	5.0%	B
3917.40.00	-Fittings	5.0%	B
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER:		
3918.10.00	-Of polymers of vinyl chloride	5.0%	B
3918.90.00	-Of other plastics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS:		
3919.10.00	-In rolls of a width not exceeding 20 cm	5.0%	B
3919.90.00	-Other	5.0%	B
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:		
3920.10.00	-Of polymers of ethylene	5.0%	D
3920.20.00	-Of polymers of propylene	5.0%	D
3920.30.00	-Of polymers of styrene	5.0%	D
3920.4	-Of polymers of vinyl chloride:		
3920.43.00	--Containing by weight not less than 6% of plasticisers	5.0%	D
3920.49.00	--Other	5.0%	D
3920.5	-Of acrylic polymers:		
3920.51.00	--Of poly(methyl methacrylate)	5.0%	D
3920.59.00	--Other	5.0%	D
3920.6	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	--Of polycarbonates	5.0%	D
3920.62.00	--Of poly(ethylene terephthalate)	5.0%	D
3920.63.00	--Of unsaturated polyesters	5.0%	D
3920.69.00	--Of other polyesters	5.0%	D
3920.7	-Of cellulose or its chemical derivatives:		
3920.71.00	--Of regenerated cellulose	0.0%	A
3920.73.00	--Of cellulose acetate	0.0%	A
3920.79.00	--Of other cellulose derivatives	0.0%	A
3920.9	-Of other plastics:		
3920.91.00	--Of poly(vinyl butyral)	5.0%	D
3920.92.00	--Of polyamides	5.0%	D
3920.93.00	--Of amino-resins	0.0%	A
3920.94.00	--Of phenolic resins	0.0%	A
3920.99.00	--Of other plastics	5.0%	D
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS:		
3921.1	-Cellular:		
3921.11.00	--Of polymers of styrene	5.0%	B
3921.12.00	--Of polymers of vinyl chloride	5.0%	B
3921.13.00	--Of polyurethanes	5.0%	B
3921.14.00	--Of regenerated cellulose	5.0%	B
3921.19.00	--Of other plastics	5.0%	B
3921.90	-Other:		
3921.90.10	---Of cellulose or its chemical derivatives, coated, covered or laminated	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
3921.90.90	---Other	5.0%	B
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS:		
3922.10.00	-Baths, shower-baths, sinks and wash-basins	5.0%	B
3922.20.00	-Lavatory seats and covers	5.0%	B
3922.90.00	-Other	5.0%	B
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS:		
3923.10.00	-Boxes, cases, crates and similar articles	5.0%	B
3923.2	-Sacks and bags (including cones):		
3923.21.00	--Of polymers of ethylene	5.0%	B
3923.29.00	--Of other plastics	5.0%	B
3923.30.00	-Carboys, bottles, flasks and similar articles	5.0%	B
3923.40.00	-Spools, cops, bobbins and similar supports	5.0%	B
3923.50.00	-Stoppers, lids, caps and other closures	5.0%	B
3923.90.00	-Other	5.0%	B
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS:		
3924.10.00	-Tableware and kitchenware	5.0%	B
3924.90.00	-Other	5.0%	B
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	5.0%	B
3925.20.00	-Doors, windows and their frames and thresholds for doors	5.0%	B
3925.30.00	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5.0%	B
3925.90.00	-Other	5.0%	B
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF 3901 TO 3914.00.00:		
3926.10.00	-Office or school supplies	5.0%	B
3926.20	-Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
3926.20.10	---Corset busks	5.0%	B
3926.20.2	---Garments:		
3926.20.21	----Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
3926.20.29	----Other	10.0%	E
3926.20.90	---Other	0.0%	A
3926.30	-Fittings for furniture, coachwork or the like:		

HS code (HS2012)	Description	Base Rate	Staging Category
3926.30.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3926.30.90	---Other	5.0%	B
3926.40.00	-Statuettes and other ornamental articles	5.0%	B
3926.90	-Other:		
3926.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
3926.90.90	---Other	5.0%	B
40	RUBBER AND ARTICLES THEREOF		
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4001.10.00	-Natural rubber latex, whether or not prevulcanised	0.0%	A
4001.2	-Natural rubber in other forms:		
4001.21.00	--Smoked sheets	0.0%	A
4001.22.00	--Technically specified natural rubber (TSNR)	0.0%	A
4001.29.00	--Other	0.0%	A
4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums	0.0%	A
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4002.1	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11.00	--Latex	5.0%	B
4002.19.00	--Other	5.0%	B
4002.20.00	-Butadiene rubber (BR)	5.0%	B
4002.3	-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31.00	--Isobutene-isoprene (butyl) rubber (IIR)	5.0%	B
4002.39.00	--Other	5.0%	B
4002.4	-Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	--Latex	5.0%	B
4002.49.00	--Other	5.0%	B
4002.5	-Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	--Latex	5.0%	B
4002.59.00	--Other	5.0%	B
4002.60.00	-Isoprene rubber (IR)	0.0%	A
4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	5.0%	B
4002.80.00	-Mixtures of any product of 4001 with any product of this heading	5.0%	B
4002.9	-Other:		
4002.91.00	--Latex	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4002.99.00	--Other	5.0%	B
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	5.0%	B
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	5.0%	B
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4005.10.00	-Compounded with carbon black or silica	5.0%	B
4005.20.00	-Solutions; dispersions other than those of 4005.10.00	5.0%	B
4005.9	-Other:		
4005.91.00	--Plates, sheets and strip	5.0%	B
4005.99.00	--Other	5.0%	B
4006	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER:		
4006.10.00	-"Camel-back" strips for retreading rubber tyres	5.0%	B
4006.90.00	-Other	5.0%	B
4007.00.00	VULCANISED RUBBER THREAD AND CORD	5.0%	B
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:		
4008.1	-Of cellular rubber:		
4008.11.00	--Plates, sheets and strip	5.0%	B
4008.19.00	--Other	5.0%	B
4008.2	-Of non-cellular rubber:		
4008.21	--Plates, sheets and strip:		
4008.21.10	---Natural rubber sheets produced by adding vulcanising agents directly to fresh field latex before coagulation, containing not less than 90% natural rubber hydrocarbons	0.0%	A
4008.21.90	---Other	5.0%	B
4008.29.00	--Other	5.0%	B
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES):		
4009.1	-Not reinforced or otherwise combined with other materials:		
4009.11	--Without fittings:		
4009.11.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.11.90	---Other	5.0%	B
4009.12	--With fittings:		
4009.12.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.12.90	---Other	5.0%	B
4009.2	-Reinforced or otherwise combined only with metal:		
4009.21	--Without fittings:		

HS code (HS2012)	Description	Base Rate	Staging Category
4009.21.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.21.90	---Other	5.0%	B
4009.22	--With fittings:		
4009.22.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.22.90	---Other	5.0%	B
4009.3	-Reinforced or otherwise combined only with textile materials:		
4009.31	--Without fittings:		
4009.31.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.31.90	---Other	5.0%	B
4009.32	--With fittings:		
4009.32.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.32.90	---Other	5.0%	B
4009.4	-Reinforced or otherwise combined with other materials:		
4009.41	--Without fittings:		
4009.41.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.41.90	---Other	5.0%	B
4009.42	--With fittings:		
4009.42.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
4009.42.90	---Other	5.0%	B
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER:		
4010.1	-Conveyor belts or belting:		
4010.11.00	--Reinforced only with metal	5.0%	B
4010.12.00	--Reinforced only with textile materials	5.0%	B
4010.19.00	--Other	5.0%	B
4010.3	-Transmission belts or belting:		
4010.31.00	--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5.0%	D
4010.32.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5.0%	D
4010.33.00	--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5.0%	D
4010.34.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5.0%	C
4010.35.00	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
4010.36.00	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5.0%	B
4010.39.00	--Other	5.0%	D
4011	NEW PNEUMATIC TYRES, OF RUBBER:		
4011.10.00	-Of a kind used on motor cars (including station wagons and racing cars)	5.0%	B
4011.20.00	-Of a kind used on buses or lorries	5.0%	B
4011.30.00	-Of a kind used on aircraft	0.0%	A
4011.40.00	-Of a kind used on motorcycles	0.0%	A
4011.50.00	-Of a kind used on bicycles	0.0%	A
4011.6	-Other, having a "herring-bone" or similar tread:		
4011.61.00	--Of a kind used on agricultural or forestry vehicles and machines	5.0%	B
4011.62.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5.0%	B
4011.63.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5.0%	B
4011.69.00	--Other	5.0%	B
4011.9	-Other:		
4011.92.00	--Of a kind used on agricultural or forestry vehicles and machines	5.0%	B
4011.93.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5.0%	B
4011.94.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5.0%	B
4011.99.00	--Other	5.0%	B
4012	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER:		
4012.1	-Retreaded tyres:		
4012.11.00	--Of a kind used on motor cars (including station wagons and racing cars)	5.0%	D
4012.12.00	--Of a kind used on buses or lorries	5.0%	D
4012.13.00	--Of a kind used on aircraft	5.0%	D
4012.19.00	--Other	5.0%	D
4012.20.00	-Used pneumatic tyres	5.0%	D
4012.90.00	-Other	5.0%	B
4013	INNER TUBES, OF RUBBER:		
4013.10.00	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5.0%	D
4013.20.00	-Of a kind used on bicycles	0.0%	A
4013.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER:		
4014.10.00	-Sheath contraceptives	0.0%	A
4014.90.00	-Other	5.0%	B
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:		
4015.1	-Gloves, mittens and mitts:		
4015.11.00	--Surgical	5.0%	B
4015.19	--Other:		
4015.19.10	---Mittens and mitts, specially designed for use in sports	5.0%	B
4015.19.90	---Other	5.0%	B
4015.90	-Other:		
4015.90.10	---Diving dress, wetsuits, and similar garments	5.0%	B
4015.90.2	---Garments, NSA, other than: (a) aprons of a kind used for X-ray protection; or (b) pilches:		
4015.90.21	----Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
4015.90.29	----Other	10.0%	E
4015.90.90	---Other	0.0%	A
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER:		
4016.10.00	-Of cellular rubber	5.0%	B
4016.9	-Other:		
4016.91.00	--Floor coverings and mats	5.0%	D
4016.92.00	--Erasers	5.0%	B
4016.93.00	--Gaskets, washers and other seals	5.0%	D
4016.94.00	--Boat or dock fenders, whether or not inflatable	5.0%	B
4016.95.00	--Other inflatable articles	5.0%	B
4016.99.00	--Other	5.0%	D
4017.00.00	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	5.0%	B
41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER		
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT:		

HS code (HS2012)	Description	Base Rate	Staging Category
4101.20.00	-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	0.0%	A
4101.50.00	-Whole hides and skins, of a weight exceeding 16 kg	0.0%	A
4101.90.00	-Other, including butts, bends and bellies	0.0%	A
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(c) TO THIS CHAPTER:		
4102.10.00	-With wool on	0.0%	A
4102.2	-Without wool on:		
4102.21.00	--Pickled	0.0%	A
4102.29.00	--Other	0.0%	A
4103	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER:		
4103.20	-Of reptiles:		
4103.20.10	---Goods which have undergone a tanning (including pre-tanning) process which is reversible other than vegetable pre-tanning	5.0%	B
4103.20.90	---Other	0.0%	A
4103.30	-Of swine:		
4103.30.10	---Goods without hair on, which have undergone a tanning (including pre-tanning) process which is reversible	5.0%	B
4103.30.90	---Other	0.0%	A
4103.90	-Other:		
4103.90.20	---Of goats or kids	0.0%	A
4103.90.30	---Of camels (including dromedaries)	0.0%	A
4103.90.9	---Other:		
4103.90.91	----Goods without hair on, which have undergone a tanning (including pre-tanning) process which is reversible	5.0%	B
4103.90.99	----Other	0.0%	A
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4104.1	-In the wet state (including wet-blue):		
4104.11	--Full grains, unsplit; grain splits:		
4104.11.10	---Pre-tanned	0.0%	A
4104.11.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4104.19	--Other:		
4104.19.10	---Pre-tanned	0.0%	A
4104.19.90	---Other	5.0%	B
4104.4	-In the dry state (crust):		
4104.41.00	--Full grains, unsplit; grain splits	5.0%	B
4104.49.00	--Other	5.0%	B
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4105.10	-In the wet state (including wet-blue):		
4105.10.10	---Pre-tanned	0.0%	A
4105.10.90	---Other	5.0%	B
4105.30.00	-In the dry state (crust)	5.0%	B
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4106.2	-Of goats or kids:		
4106.21	--In the wet state (including wet-blue):		
4106.21.10	---Pre-tanned	0.0%	A
4106.21.90	---Other	5.0%	B
4106.22.00	--In the dry state (crust)	5.0%	B
4106.3	-Of swine:		
4106.31.00	--In the wet state (including wet-blue)	5.0%	B
4106.32.00	--In the dry state (crust)	5.0%	B
4106.40	-Of reptiles:		
4106.40.10	---Vegetable pre-tanned	0.0%	A
4106.40.90	---Other	5.0%	B
4106.9	-Other:		
4106.91.00	--In the wet state (including wet-blue)	5.0%	B
4106.92.00	--In the dry state (Crust)	5.0%	B
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114:		
4107.1	-Whole hides and skins:		
4107.11.00	--Full grains, unsplit	5.0%	B
4107.12.00	--Grain splits	5.0%	B
4107.19.00	--Other	5.0%	B
4107.9	-Other, including sides:		
4107.91.00	--Full grains, unsplit	5.0%	B
4107.92.00	--Grain splits	5.0%	B
4107.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114	5.0%	B
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114:		
4113.10.00	-Of goats or kids	5.0%	B
4113.20.00	-Of swine	5.0%	B
4113.30.00	-Of reptiles	5.0%	B
4113.90.00	-Other	5.0%	B
4114	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER:		
4114.10.00	-Chamois (including combination chamois) leather	5.0%	B
4114.20.00	-Patent leather and patent laminated leather; metallised leather	5.0%	B
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR:		
4115.10.00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5.0%	B
4115.20.00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0.0%	A
42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)		
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SACHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULTATED FOOD OR BEVERAGE BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING BAGS, WALLETTS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER:		
4202.1	-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11	--With outer surface of leather or of composition leather:		
4202.11.10	---Brief-cases, portfolios and the like	5.0%	B
4202.11.90	---Other	5.0%	B
4202.12	--With outer surface of plastics or of textile materials:		
4202.12.10	---Goods, as follows: (a) attache or executive-cases; (b) brief-cases, portfolios and the like; (c) suit-cases; (d) trunks	5.0%	B
4202.12.90	---Other	5.0%	B
4202.19.00	--Other	0.0%	A
4202.2	-Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	--With outer surface of leather or of composition leather:	5.0%	B
4202.22.00	--With outer surface of plastic sheeting or of textile materials	5.0%	B
4202.29.00	--Other	0.0%	A
4202.3	-Articles of a kind normally carried in the pocket or in the handbag:		
4202.31	--With outer surface of leather or of composition leather:		
4202.31.10	---Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5.0%	B
4202.31.90	---Other	5.0%	B
4202.32	--With outer surface of plastic sheeting or of textile materials:		
4202.32.10	---Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5.0%	B
4202.32.90	---Other	0.0%	A
4202.39.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
4202.9	-Other:		
4202.91	--With outer surface of leather or of composition leather:		
4202.91.10	---Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5.0%	B
4202.91.90	---Other	5.0%	B
4202.92	--With outer surface of plastic sheeting or of textile materials:		
4202.92.10	---Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5.0%	B
4202.92.90	---Other	5.0%	B
4202.99.00	--Other	5.0%	B
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:		
4203.10.00	-Articles of apparel	10.0%	E
4203.2	-Gloves, mittens and mitts:		
4203.21	--Specially designed for use in sports:		
4203.21.10	---Mittens and mitts, of leather and furskin or of leather and artificial fur	5.0%	B
4203.21.90	---Other	0.0%	A
4203.29	--Other:		
4203.29.10	---Mittens and mitts, of leather and furskin or of leather and artificial fur	5.0%	B
4203.29.90	---Other	0.0%	A
4203.30.00	-Belts and bandoliers	5.0%	B
4203.40	-Other clothing accessories:		
4203.40.10	---Wrist straps	5.0%	B
4203.40.90	---Other	10.0%	E
4205	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER:		
4205.00.10	---Parts of coats, jackets, and the like	10.0%	E
4205.00.20	---Articles of leather or of composition leather, of a kind used on machinery or mechanical appliances or for other technical uses	5.0%	B
4205.00.90	---Other	5.0%	B
4206.00.00	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS	0.0%	A
43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF		
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF 4101, 4102 OR 4103:		
4301.10.00	-Of mink, whole, with or without head, tail or paws	0.0%	A
4301.30.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
4301.60.00	-Of fox, whole, with or without head, tail or paws	0.0%	A
4301.80.00	-Other furskins, whole, with or without head, tail or paws	0.0%	A
4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0.0%	A
4302	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF 4303:		
4302.1	-Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	--Of mink	5.0%	B
4302.19	--Other:		
4302.19.10	---Of rabbit or hare	5.0%	B
4302.19.90	---Other	5.0%	B
4302.20.00	-Heads, tails, paws and other pieces or cuttings, not assembled	5.0%	B
4302.30.00	-Whole skins and pieces or cuttings thereof, assembled	5.0%	B
4303	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:		
4303.10.00	-Articles of apparel and clothing accessories	5.0%	B
4303.90.00	-Other	5.0%	B
4304	ARTIFICIAL FUR AND ARTICLES THEREOF:		
4304.00.10	---Articles partly or wholly made up	5.0%	B
4304.00.90	---Other	5.0%	B
44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS:		
4401.10.00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0.0%	A
4401.2	-Wood in chips or particles:		
4401.21.00	--Coniferous	5.0%	B
4401.22.00	--Non-coniferous	5.0%	B
4401.3	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401.31.00	--Wood pellets	0.0%	A
4401.39.00	--Other	0.0%	A
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED:		
4402.10.00	-Of bamboo	0.0%	A
4402.90.00	-Other	0.0%	A
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED:		



HS code (HS2012)	Description	Base Rate	Staging Category
4403.10.00	-Treated with paint, stains, creosote or other preservatives	0.0%	A
4403.20.00	-Other, coniferous	0.0%	A
4403.4	-Other, of tropical wood specified in Subheading Note 2 to this Chapter:		
4403.41.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	0.0%	A
4403.49.00	--Other	0.0%	A
4403.9	-Other:		
4403.91.00	--Of oak ( <i>Quercus</i> spp.)	0.0%	A
4403.92.00	--Of beech ( <i>Fagus</i> spp.)	0.0%	A
4403.99.00	--Other	0.0%	A
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE:		
4404.10.00	-Coniferous	5.0%	B
4404.20.00	-Non-coniferous	5.0%	B
4405.00.00	WOOD WOOL; WOOD FLOUR	0.0%	A
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD:		
4406.10.00	-Not impregnated	5.0%	B
4406.90.00	-Other	5.0%	B
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM:		
4407.10	-Coniferous:		
4407.10.10	---Planed or sanded	5.0%	B
4407.10.9	---Other:		
4407.10.91	----Wood, as follows: (a) redwood ( <i>Sequoia sempervirens</i> ); (b) western red cedar ( <i>Thuja plicata</i> ); (c) cut to size for making staves; (d) having a cross-sectional area of 450 cm <sup>2</sup> or greater	0.0%	A
4407.10.99	----Other	5.0%	B
4407.2	-Of tropical wood specified in Subheading Note 2 to this Chapter:		
4407.21.00	--Mahogany ( <i>Swietenia</i> spp.)	0.0%	A
4407.22.00	--Virola, Imbuia and Balsa	0.0%	A
4407.25	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4407.25.10	---Planed or sanded	5.0%	B
4407.25.90	---Other	5.0%	B
4407.26.00	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0.0%	A
4407.27	--Sapelli:		
4407.27.10	---Planed or sanded	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4407.27.90	---Other	0.0%	A
4407.28	--Iroko:		
4407.28.10	---Planed or sanded	5.0%	B
4407.28.90	---Other	0.0%	A
4407.29	--Other:		
4407.29.10	---Planed or sanded	5.0%	B
4407.29.9	---Other:		
4407.29.91	----Mandioqueira, Pau Amarelo, Quaruba and Tauari	5.0%	B
4407.29.99	----Other	0.0%	A
4407.9	-Other:		
4407.91	--Of oak ( <i>Quercus</i> spp.):		
4407.91.10	---Planed or sanded	5.0%	B
4407.91.90	---Other	5.0%	B
4407.92.00	--Of beech ( <i>Fagus</i> spp.)	0.0%	A
4407.93	--Of Maple ( <i>Acer</i> spp.):		
4407.93.10	---Planed or sanded	5.0%	B
4407.93.90	---Other	5.0%	B
4407.94	--Of cherry ( <i>Prunus</i> spp.):		
4407.94.10	---Planed or sanded	5.0%	B
4407.94.90	---Other	5.0%	B
4407.95	--Of ash ( <i>Fraxinus</i> spp.):		
4407.95.10	---Planed or sanded	5.0%	B
4407.95.90	---Other	5.0%	B
4407.99	--Other:		
4407.99.10	---Planed or sanded	5.0%	B
4407.99.9	---Other:		
4407.99.91	----Ebony ( <i>Diospyros</i> spp.)	0.0%	A
4407.99.99	----Other	5.0%	B
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM:		
4408.10	-Coniferous:		
4408.10.1	---Sheets for veneering obtained by slicing laminated wood:		
4408.10.11	----In the form of plywood	5.0%	B
4408.10.12	----Other, with at least one outer ply of non-coniferous wood, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	5.0%	B
4408.10.13	----Other, with at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	0.0%	A
4408.10.19	----Other	5.0%	B
4408.10.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4408.3	-Of tropical wood specified in Subheading Note 2 to this Chapter:		
4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4408.31.1	---Sheets for veneering obtained by slicing laminated wood, with at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau:		
4408.31.11	----In the form of plywood	5.0%	B
4408.31.12	----Other, with at least one outer ply of non-coniferous wood, including Dark Red Meranti, Light Red Meranti or Meranti Bakau	5.0%	B
4408.31.19	----Other, containing at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau	0.0%	A
4408.31.90	---Other	5.0%	B
4408.39	--Other:		
4408.39.1	---Sheets for veneering obtained by slicing laminated wood, with at least one ply of tropical wood specified in Subheading Note 2 to this Chapter:		
4408.39.11	----In the form of plywood	5.0%	B
4408.39.12	----Other, with at least one outer ply of non-coniferous wood specified in Subheading Note 2 to this chapter, including Mandioqueira, Pau Amarelo, Quaruba or Tauari	5.0%	B
4408.39.13	----Other, with at least one ply of tropical wood specified in Subheading Note 2 to this chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	0.0%	A
4408.39.19	----Other	5.0%	B
4408.39.90	---Other	5.0%	B
4408.90	-Other:		
4408.90.1	---Sheets for veneering obtained by slicing laminated wood:		
4408.90.11	----In the form of plywood	5.0%	B
4408.90.12	----Other, with at least one outer ply of non-coniferous wood, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5.0%	B
4408.90.13	----Other, with at least one ply of tropical wood specified in Subheading Note 2 to this chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5.0%	B
4408.90.14	----Other, containing at least one layer of particle board	0.0%	A
4408.90.19	----Other	5.0%	B
4408.90.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORINGS, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED:		
4409.10.00	-Coniferous	5.0%	B
4409.2	-Non-coniferous:		
4409.21.00	--Of bamboo	5.0%	B
4409.29.00	--Other	5.0%	B
4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES:		
4410.1	-Of wood:		
4410.11.00	--Particle board	5.0%	B
4410.12.00	--Oriented strand board (OSB)	5.0%	B
4410.19.00	--Other	5.0%	B
4410.90.00	-Other	5.0%	B
4411	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES:		
4411.1	-Medium density fibreboard (MDF):		
4411.12	--Of a thickness not exceeding 5 mm:		
4411.12.10	---Of a density exceeding 0.8 g/cm <sup>3</sup>	5.0%	B
4411.12.90	---Other	5.0%	B
4411.13	--Of a thickness exceeding 5 mm but not exceeding 9 mm:		
4411.13.10	---Of a density exceeding 0.8 g/cm <sup>3</sup>	5.0%	B
4411.13.90	---Other	5.0%	B
4411.14	--Of a thickness exceeding 9 mm:		
4411.14.10	---Of a density exceeding 0.8 g/cm <sup>3</sup>	5.0%	B
4411.14.90	---Other	5.0%	B
4411.9	-Other:		
4411.92.00	--Of a density exceeding 0.8 g/cm <sup>3</sup>	5.0%	B
4411.93.00	--Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	5.0%	B
4411.94.00	--Of a density not exceeding 0.5 g/cm <sup>3</sup>	5.0%	B
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD:		
4412.10	-Of bamboo:		
4412.10.10	---Plywood	5.0%	B
4412.10.2	---Containing at least one layer of particle board:		

HS code (HS2012)	Description	Base Rate	Staging Category
4412.10.21	----Goods, as follows: (a) with at least one outer ply of non-coniferous wood (including bamboo); (b) with at least one ply of tropical wood specified in Additional Note 1 to this Chapter	5.0%	B
4412.10.29	----Other	0.0%	A
4412.10.30	---Other, with at least one ply of tropical wood specified in Additional Note 1 to this Chapter	0.0%	A
4412.10.90	---Other	5.0%	B
4412.3	-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.00	--With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	5.0%	B
4412.32.00	--Other, with at least one outer ply of non-coniferous wood	5.0%	B
4412.39.00	--Other	5.0%	B
4412.9	-Other:		
4412.94	--Blockboard, laminboard and battenboard:		
4412.94.2	---With at least one ply of tropical wood specified in Additional Note 1 to this Chapter:		
4412.94.21	----Containing one of the following woods: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	5.0%	B
4412.94.29	----Other	0.0%	A
4412.94.30	---Other, with at least one outer ply of non-coniferous wood	5.0%	B
4412.94.90	---Other	5.0%	B
4412.99	--Other:		
4412.99.2	---With at least one ply of tropical wood specified in Additional Note 1 to this Chapter:		
4412.99.21	----Goods containing at least one layer of particle board and one of the following woods, other than plywood: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	0.0%	A
4412.99.22	----Goods, NSA, as follows: (a) containing at least one layer of particle board; (b) plywood	5.0%	B
4412.99.23	----Other, containing one of the following woods: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	5.0%	B
4412.99.29	----Other	0.0%	A
4412.99.3	---Other, with at least one outer ply of non-coniferous wood:		
4412.99.31	----Goods, as follows: (a) containing at least one layer of particle board; (b) plywood	5.0%	B
4412.99.39	----Other	5.0%	B
4412.99.40	---Other, containing one layer of particle board	0.0%	A
4412.99.9	---Other:		
4412.99.91	----Plywood	5.0%	B
4412.99.99	----Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	5.0%	B
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	5.0%	B
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD:		
4415.10.00	-Cases, boxes, crates, drums and similar packings; cable-drums	5.0%	B
4415.20.00	-Pallets, box pallets and other load boards; pallet collars	5.0%	B
4416.00.00	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	5.0%	B
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	0.0%	A
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES:		
4418.10.00	-Windows, French-windows and their frames	5.0%	B
4418.20.00	-Doors and their frames and thresholds	5.0%	B
4418.40.00	-Shuttering for concrete constructional work	5.0%	B
4418.50.00	-Shingles and shakes	5.0%	B
4418.60.00	-Posts and beams	5.0%	B
4418.7	-Assembled flooring panels:		
4418.71.00	--For mosaic floors	5.0%	B
4418.72	--Other, multilayer:		
4418.72.10	---Parquet panels	5.0%	B
4418.72.90	---Other	5.0%	B
4418.79	--Other:		
4418.79.10	---Parquet panels	5.0%	B
4418.79.90	---Other	5.0%	B
4418.90.00	-Other	5.0%	B
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	5.0%	B
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94:		
4420.10.00	-Statuettes and other ornaments, of wood	5.0%	B
4420.90.00	-Other	5.0%	B
4421	OTHER ARTICLES OF WOOD:		
4421.10.00	-Clothes hangers	0.0%	A
4421.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
45	CORK AND ARTICLES OF CORK		
4501	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK:		
4501.10.00	-Natural cork, raw or simply prepared	0.0%	A
4501.90.00	-Other	0.0%	A
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0.0%	A
4503	ARTICLES OF NATURAL CORK:		
4503.10.00	-Corks and stoppers	0.0%	A
4503.90.00	-Other	0.0%	A
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK:		
4504.10.00	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5.0%	B
4504.90.00	-Other	5.0%	B
46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
4601	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS):		
4601.2	-Mats, matting and screens of vegetable materials:		
4601.21.00	--Of bamboo	0.0%	A
4601.22.00	--Of rattan	0.0%	A
4601.29.00	--Other	0.0%	A
4601.9	-Other:		
4601.92.00	--Of bamboo	0.0%	A
4601.93.00	--Of rattan	0.0%	A
4601.94.00	--Of other vegetable materials	0.0%	A
4601.99.00	--Other	0.0%	A
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF 4601; ARTICLES OF LOOFAH:		
4602.1	-Of vegetable materials:		
4602.11.00	--Of bamboo	0.0%	A
4602.12.00	--Of rattan	0.0%	A
4602.19.00	--Other	0.0%	A
4602.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER AND PAPERBOARD		
4701.00.00	MECHANICAL WOOD PULP	0.0%	A
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0.0%	A
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES:		
4703.1	-Unbleached:		
4703.11.00	--Coniferous	0.0%	A
4703.19.00	--Non-coniferous	0.0%	A
4703.2	-Semi-bleached or bleached:		
4703.21.00	--Coniferous	0.0%	A
4703.29.00	--Non-coniferous	0.0%	A
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES:		
4704.1	-Unbleached:		
4704.11.00	--Coniferous	0.0%	A
4704.19.00	--Non-coniferous	0.0%	A
4704.2	-Semi-bleached or bleached:		
4704.21.00	--Coniferous	0.0%	A
4704.29.00	--Non-coniferous	0.0%	A
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0.0%	A
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL:		
4706.10.00	-Cotton linters pulp	0.0%	A
4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0.0%	A
4706.30.00	-Other, of bamboo	0.0%	A
4706.9	-Other:		
4706.91.00	--Mechanical	0.0%	A
4706.92.00	--Chemical	0.0%	A
4706.93.00	--Obtained by a combination of mechanical and chemical processes	0.0%	A
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD:		
4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	0.0%	A
4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0.0%	A
4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0.0%	A
4707.90.00	-Other, including unsorted waste and scrap	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
4801	NEWSPRINT, IN ROLLS OR SHEETS:		
4801.00.10	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5.0%	B
4801.00.20	--Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4801.00.3	---Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4801.00.31	----Goods, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5.0%	B
4801.00.39	----Other	0.0%	A
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:		
4802.10.00	-Hand-made paper and paperboard	0.0%	A
4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:		
4802.20.2	---Dyeline base paper and paperboard:		
4802.20.21	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.20.22	---Containing paper or paperboard made mainly from pulp obtained by a chemical-mechanical process, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5.0%	B
4802.20.29	----Other	5.0%	B
4802.20.3	---Goods, NSA, weighing more than 22 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup> :		
4802.20.31	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.20.39	----Other	5.0%	B
4802.20.4	---Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup> :		

HS code (HS2012)	Description	Base Rate	Staging Category
4802.20.41	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.20.49	----Other	5.0%	B
4802.40	-Wallpaper base:		
4802.40.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.40.20	--Goods, NSA, containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing 205 g/m <sup>2</sup> or more	5.0%	B
4802.40.90	---Other	5.0%	B
4802.5	-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802.54	--Weighing less than 40 g/m <sup>2</sup> :		
4802.54.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.54.2	---Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process:		
4802.54.21	----Goods, as follows: (a) multi-ply paper and paperboard; (b) weighing more than 22 g/m <sup>2</sup>	5.0%	B
4802.54.29	----Other	5.0%	B
4802.54.90	---Other	5.0%	B
4802.55	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:		
4802.55.10	---Of a width not exceeding 15 cm	5.0%	B
4802.55.90	---Other	5.0%	B
4802.56	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:		

HS code (HS2012)	Description	Base Rate	Staging Category
4802.56.10	---Goods, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.56.90	---Other	5.0%	B
4802.57	--Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :		
4802.57.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.57.90	---Other	5.0%	B
4802.58	--Weighing more than 150 g/m <sup>2</sup> :		
4802.58.1	---Weighing not more than 205 g/m <sup>2</sup> :		
4802.58.11	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.58.12	----Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5.0%	B
4802.58.19	----Other	5.0%	B
4802.58.9	---Weighing more than 205 g/m <sup>2</sup> :		
4802.58.91	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.58.92	----Goods, NSA, as follows: (a) multiply paper and paperboard; (b) containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5.0%	B
4802.58.99	----Other	5.0%	B
4802.6	-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4802.61	--In rolls:		
4802.61.10	---Not exceeding 15 cm in width	5.0%	B
4802.61.2	---Goods, NSA, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.61.4 or 4802.61.5:		
4802.61.21	----Weighing 150 g/m <sup>2</sup> or less	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4802.61.22	----Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5.0%	B
4802.61.29	----Other	5.0%	B
4802.61.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.61.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	0.0%	A
4802.61.4	---Newsprint, in rolls exceeding 15 cm but not exceeding 36 cm in width:		
4802.61.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5.0%	B
4802.61.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4802.61.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5.0%	B
4802.61.49	----Other	0.0%	A
4802.61.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.61.51	----Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4802.61.52	----Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5.0%	B
4802.61.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5.0%	B
4802.61.59	----Other	5.0%	B
4802.61.90	---Other	5.0%	B
4802.62	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.62.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.62.2	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.62.4 or 4802.62.5:		
4802.62.21	----Weighing 150 g/m <sup>2</sup> or less	5.0%	B
4802.62.22	----Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4802.62.29	----Other	5.0%	B
4802.62.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	0.0%	A
4802.62.4	---Newsprint, NSA:		
4802.62.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5.0%	B
4802.62.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4802.62.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5.0%	B
4802.62.49	----Other	0.0%	A
4802.62.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.62.51	----Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4802.62.52	----Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5.0%	B
4802.62.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5.0%	B
4802.62.59	----Other	5.0%	B
4802.62.90	---Other	5.0%	B
4802.69	--Other:		
4802.69.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5.0%	B
4802.69.2	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.69.4 or 4802.69.5:		
4802.69.21	----Weighing 150 g/m <sup>2</sup> or less	5.0%	B
4802.69.22	----Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5.0%	B
4802.69.29	----Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4802.69.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m <sup>2</sup> ; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m <sup>2</sup> or more but not more than 62 g/m <sup>2</sup>	0.0%	A
4802.69.4	---Newsprint, NSA:		
4802.69.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5.0%	B
4802.69.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5.0%	B
4802.69.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m <sup>2</sup> ; or (b) having an ash content by weight of more than 8%	5.0%	B
4802.69.49	----Other	0.0%	A
4802.69.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.69.51	----Multi-ply paper and paperboard weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4802.69.52	----Multi-ply paper and paperboard weighing more than 205 g/m <sup>2</sup>	5.0%	B
4802.69.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing more than 205 g/m <sup>2</sup>	5.0%	B
4802.69.59	----Other	5.0%	B
4802.69.90	---Other	5.0%	B
4803	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS:		
4803.00.10	---Embossed or perforated, weighing more than 22 g/m <sup>2</sup>	5.0%	B
4803.00.90	---Other	5.0%	B
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF 4802 OR 4803:		
4804.1	-Kraftliner:		
4804.11	--Unbleached:		
4804.11.10	---Weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4804.11.90	---Other	5.0%	B
4804.19	--Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
4804.19.10	---Weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4804.19.90	---Other	5.0%	B
4804.2	-Sack kraft paper:		
4804.21.00	--Unbleached	5.0%	B
4804.29.00	--Other	5.0%	B
4804.3	-Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
4804.31.00	--Unbleached	5.0%	B
4804.39.00	--Other	5.0%	B
4804.4	-Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
4804.41	--Unbleached:		
4804.41.10	---Weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4804.41.90	---Other	5.0%	B
4804.42	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process:		
4804.42.10	---Weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4804.42.90	---Other	5.0%	B
4804.49	--Other:		
4804.49.10	---Weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4804.49.90	---Other	5.0%	B
4804.5	-Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
4804.51.00	--Unbleached	5.0%	B
4804.52.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5.0%	B
4804.59.00	--Other	5.0%	B
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER:		
4805.1	-Fluting paper:		
4805.11	--Semi-chemical fluting paper:		
4805.11.10	---Weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4805.11.90	---Other	5.0%	B
4805.12	--Straw fluting paper:		
4805.12.10	---Weighing 130 g/m <sup>2</sup> or more, but not more than 205 g/m <sup>2</sup>	5.0%	B
4805.12.90	---Weighing more than 205 g/m <sup>2</sup>	5.0%	B
4805.19	--Other:		
4805.19.10	---Of multi-ply paper or paperboard weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4805.19.20	---Goods, as follows: (a) weighing not more than 22 g/m <sup>2</sup> ; (b) weighing 205 g/m <sup>2</sup> or more	5.0%	B
4805.19.90	---Other	5.0%	B
4805.2	-Testliner (recycled liner board):		

HS code (HS2012)	Description	Base Rate	Staging Category
4805.24	--Weighing 150 g/m <sup>2</sup> or less:		
4805.24.10	---Multi-ply paper and paperboard	5.0%	B
4805.24.9	---Other:		
4805.24.91	----Weighing 22 g/m <sup>2</sup> or less	5.0%	B
4805.24.99	----Other	5.0%	B
4805.25	--Weighing more than 150 g/m <sup>2</sup> :		
4805.25.1	---Multi-ply paper and paperboard:		
4805.25.11	----Weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4805.25.19	----Other	5.0%	B
4805.25.9	---Other:		
4805.25.91	----Weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4805.25.99	----Other	5.0%	B
4805.30.00	-Sulphite wrapping paper	5.0%	B
4805.40.00	-Filter paper and paperboard	5.0%	B
4805.50.00	-Felt paper and paperboard	0.0%	A
4805.9	-Other:		
4805.91	--Weighing 150 g/m <sup>2</sup> or less:		
4805.91.10	---Multi-ply paper and paperboard	5.0%	B
4805.91.9	---Other:		
4805.91.91	----Weighing not more than 22 g/m <sup>2</sup>	5.0%	B
4805.91.99	----Other	5.0%	B
4805.92	--Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
4805.92.1	---Multi-ply paper and paperboard:		
4805.92.11	----Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5.0%	B
4805.92.19	----Other	5.0%	B
4805.92.9	---Other:		
4805.92.91	----Weighing more than 150 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5.0%	B
4805.92.92	----Goods, NSA, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5.0%	B
4805.92.99	----Other	5.0%	B
4805.93	--Weighing 225 g/m <sup>2</sup> or more:		
4805.93.10	---Multi-ply paper and paperboard	5.0%	B
4805.93.9	---Other:		
4805.93.91	----Goods, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5.0%	B
4805.93.99	----Other	5.0%	B
4806	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS:		
4806.10.00	-Vegetable parchment	0.0%	A
4806.20.00	-Greaseproof papers	0.0%	A
4806.30.00	-Tracing papers	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
4806.40.00	-Glassine and other glazed transparent or translucent papers	0.0%	A
4807.00.00	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	0.0%	A
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN 4803:		
4808.10	-Corrugated paper and paperboard, whether or not perforated:		
4808.10.10	---Embossed or perforated, weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4808.10.90	---Other	0.0%	A
4808.40	-Kraft paper, creped or crinkled, whether or not embossed or perforated:		
4808.40.10	---Embossed or perforated, weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4808.40.90	---Other	0.0%	A
4808.90	-Other:		
4808.90.10	---Embossed or perforated, weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4808.90.90	---Other	0.0%	A
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS:		
4809.20.00	-Self-copy paper	5.0%	B
4809.90	-Other:		
4809.90.10	---Goods, as follows: (a) sublimation transfer printing paper having a width of not less than 0.9 m in rolls; (b) unsensitised prepared positive transfer media of the kind used for the photocopying of documents by the image-transfer process	0.0%	A
4809.90.90	---Other	5.0%	B
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE:		

HS code (HS2012)	Description	Base Rate	Staging Category
4810.1	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process, or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810.13	--In rolls:		
4810.13.10	---Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in rolls of a width exceeding 15 cm	0.0%	A
4810.13.2	---Of a width not exceeding 15 cm:		
4810.13.21	----Printed for self-recording apparatus	5.0%	B
4810.13.29	----Other	5.0%	B
4810.13.90	---Other	5.0%	B
4810.14	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:		
4810.14.10	---Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0.0%	A
4810.14.2	---Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:		
4810.14.21	----Printed for self-recording apparatus	5.0%	B
4810.14.29	----Other	5.0%	B
4810.14.90	---Other	5.0%	B
4810.19	--Other:		
4810.19.10	---Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0.0%	A
4810.19.2	---Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:		
4810.19.21	----Printed for self-recording apparatus	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4810.19.29	----Other	5.0%	B
4810.19.90	---Other	5.0%	B
4810.2	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4810.22	--Light-weight coated paper:		
4810.22.20	---Goods, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4810.22.30	---Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4810.22.90	---Other	5.0%	B
4810.29	--Other:		
4810.29.10	---Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, as follows: (a) in strips or rolls of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0.0%	A
4810.29.20	---Goods, NSA, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4810.29.30	---Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4810.29.90	---Other	5.0%	B
4810.3	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.31.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4810.32.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	5.0%	B
4810.39.00	--Other	5.0%	B
4810.9	-Other paper and paperboard:		
4810.92.00	--Multi-ply	5.0%	B
4810.99.00	--Other	5.0%	B
4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN 4803, 4809 OR 4810:		
4811.10.00	-Tarred, bituminised or asphalted paper and paperboard	5.0%	B
4811.4	-Gummed or adhesive paper and paperboard:		
4811.41	--Self-adhesive:		
4811.41.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4811.41.90	---Other	5.0%	B
4811.49	--Other:		
4811.49.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4811.49.20	---Decalcomania paper, NSA	0.0%	A
4811.49.90	---Other	5.0%	B
4811.5	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	--Bleached, weighing more than 150 g/m <sup>2</sup>	5.0%	B
4811.59	--Other:		
4811.59.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4811.59.20	---Floor coverings on a base of paper or of paperboard, whether or not cut to size	5.0%	B
4811.59.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4811.60.00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	5.0%	B
4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.90.10	---Floor coverings on a base of paper or of paperboard, whether or not cut to size	5.0%	B
4811.90.20	---Indicator paper and paperboard, not being diagnostic reagent paper or paperboard, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	0.0%	A
4811.90.30	---Goods, NSA, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5.0%	B
4811.90.40	---Goods, as follows, in strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state: (a) cast coated paper and paperboard; (b) enamelled blotting paper and paperboard; (c) flock coated, marbled and leatherette paper; (d) indicator paper and paperboard, NSA; (e) parchment paper and paperboard, greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, but excluding coated paper and paperboard	0.0%	A
4811.90.90	---Other	5.0%	B
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0.0%	A
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES:		
4813.10.00	-In the form of booklets or tubes	0.0%	A
4813.20.00	-In rolls of a width not exceeding 5 cm	0.0%	A
4813.90.00	-Other	0.0%	A
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER:		
4814.20.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	5.0%	B
4814.90.00	-Other	5.0%	B
4816	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES:		

HS code (HS2012)	Description	Base Rate	Staging Category
4816.20.00	-Self-copy paper	5.0%	B
4816.90	-Other:		
4816.90.10	---Unsensitised prepared positive transfer media of the type used for the photocopying of documents by the image-transfer process	0.0%	A
4816.90.90	---Other	5.0%	B
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY:		
4817.10.00	-Envelopes	5.0%	B
4817.20.00	-Letter cards, plain postcards and correspondence cards	5.0%	B
4817.30.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5.0%	B
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES:		
4818.10.00	-Toilet paper	5.0%	B
4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels	5.0%	B
4818.30.00	-Tablecloths and serviettes	5.0%	B
4818.50.00	-Articles of apparel and clothing accessories	5.0%	B
4818.90.00	-Other	5.0%	B
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE:		
4819.10.00	-Cartons, boxes and cases, of corrugated paper or paperboard	5.0%	B
4819.20.00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5.0%	B
4819.30.00	-Sacks and bags, having a base of a width of 40 cm or more	5.0%	B
4819.40.00	-Other sacks and bags, including cones	5.0%	B
4819.50.00	-Other packing containers, including record sleeves	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
4819.60.00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5.0%	B
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD:		
4820.10.00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5.0%	B
4820.20	-Exercise books:		
4820.20.10	---Work books with printed texts and blank spaces to be filled in	0.0%	A
4820.20.90	---Other	5.0%	B
4820.30.00	-Binders (other than book covers), folders and file covers	5.0%	B
4820.40.00	-Manifold business forms and interleaved carbon sets	5.0%	B
4820.50.00	-Albums for samples or for collections	5.0%	B
4820.90.00	-Other	5.0%	B
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED:		
4821.10.00	-Printed	5.0%	B
4821.90.00	-Other	5.0%	B
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED):		
4822.10.00	-Of a kind used for winding textile yarn	0.0%	A
4822.90.00	-Other	0.0%	A
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES:		
4823.20.00	-Filter paper and paperboard	5.0%	B
4823.40.00	-Rolls, sheets and dials, printed for self-recording apparatus	5.0%	B
4823.6	-Trays, dishes, plates, cups and the like, of paper or paperboard		
4823.61.00	--Of bamboo	5.0%	B
4823.69.00	--Other	5.0%	B
4823.70.00	-Moulded or pressed articles of paper pulp	5.0%	B
4823.90	-Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
4823.90.10	---Goods, as follows: (a) aseptic paper, not including goods and/or articles of aseptic paper; (b) filters wholly of filter paper; (c) monotype paper; (d) paper for use in wrapping fruit; (e) perforated cards for Jacquard and similar machines	0.0%	A
4823.90.20	---Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	5.0%	B
4823.90.3	---Uncoated kraft paper and paperboard, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.20:		
4823.90.31	----Kraftliner, weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4823.90.32	----Kraftliner, weighing more than 205 g/m <sup>2</sup>	5.0%	B
4823.90.33	----Sack kraft paper, unbleached	5.0%	B
4823.90.34	----Other sack kraft paper	5.0%	B
4823.90.35	----Kraft paper and paperboard, NSA, weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4823.90.36	----Kraft paper and paperboard, NSA, weighing more than 205 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , as follows: (a) unbleached; (b) bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5.0%	B
4823.90.37	----Kraft paper and paperboard, NSA, weighing more than 205 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	5.0%	B
4823.90.38	----Kraft paper and paperboard, NSA, weighing 225 g/m <sup>2</sup> or more, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5.0%	B
4823.90.39	----Other	5.0%	B
4823.90.4	---Other uncoated paper and paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.5:		
4823.90.41	----Semi-chemical fluting paper, weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4823.90.42	----Semi-chemical fluting paper, weighing more than 205 g/m <sup>2</sup>	5.0%	B
4823.90.43	----Multi-ply paper and paperboard, weighing not more than 205 g/m <sup>2</sup>	5.0%	B
4823.90.44	----Multi-ply paper and paperboard, weighing more than 205 g/m <sup>2</sup>	5.0%	B
4823.90.45	----Sulphite wrapping paper	5.0%	B
4823.90.46	----Felt paper and paperboard	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
4823.90.5	---Other uncoated paper or paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.4:		
4823.90.51	----Weighing not more than 22 g/m <sup>2</sup>	5.0%	B
4823.90.52	----Weighing more than 22 g/m <sup>2</sup> but not more than 205 g/m <sup>2</sup>	5.0%	B
4823.90.53	----Weighing more than 205 g/m <sup>2</sup> as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5.0%	B
4823.90.59	----Other	5.0%	B
4823.90.60	---Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	0.0%	A
4823.90.70	---Composite paper and paperboard (made by sticking flat layer of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	0.0%	A
4823.90.8	---Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, other than paper of the kind described in 4803, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm:		
4823.90.81	----Paper and paperboard, whether or not embossed or perforated, weighing not more than 205 g/m <sup>2</sup> , as follows: (a) corrugated paper and paperboard; (b) kraft paper, creped or crinkled	5.0%	B
4823.90.82	----Other paper or paperboard, weighing not more than 205 g/m <sup>2</sup> , embossed or perforated	5.0%	B
4823.90.89	----Other	0.0%	A
4823.90.90	---Other	5.0%	B
49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS		
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS:		
4901.10.00	-In single sheets, whether or not folded	0.0%	A
4901.9	-Other:		
4901.91.00	--Dictionaries and encyclopaedias, and serial instalments thereof	0.0%	A
4901.99	--Other:		
4901.99.10	---Australian telephone directories and Australian timetables	5.0%	B
4901.99.90	---Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL:		
4902.10.00	-Appearing at least four times a week	0.0%	A
4902.90.00	-Other	0.0%	A
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	0.0%	A
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	0.0%	A
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:		
4905.10.00	-Globes	0.0%	A
4905.9	-Other:		
4905.91.00	--In book form	0.0%	A
4905.99.00	--Other	0.0%	A
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	0.0%	A
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE:		
4907.00.10	---Stamps and banknotes	0.0%	A
4907.00.90	---Other	5.0%	B
4908	TRANSFERS (DECALCOMANIAS):		
4908.10.00	-Transfers (decalcomanias), vitrifiable	5.0%	B
4908.90.00	-Other	5.0%	B
4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	5.0%	B
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	5.0%	B
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:		
4911.10	-Trade advertising material, commercial catalogues and the like:		
4911.10.10	---Catalogues of visual or auditory material of an educational, scientific or cultural character	0.0%	A
4911.10.90	---Other	5.0%	B
4911.9	-Other:		

HS code (HS2012)	Description	Base Rate	Staging Category
4911.91.00	--Pictures, designs and photographs	5.0%	B
4911.99.00	--Other	5.0%	B
50	SILK		
5001.00.00	SILK-WORM COCOONS SUITABLE FOR REELING	0.0%	A
5002.00.00	RAW SILK (NOT THROWN)	0.0%	A
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0.0%	A
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	0.0%	A
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	0.0%	A
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT	0.0%	A
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE:		
5007.10	-Fabrics of noil silk:		
5007.10.10	---Containing 20% or more by weight of man-made fibres not printed	5.0%	B
5007.10.90	---Other	0.0%	A
5007.20.00	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	0.0%	A
5007.90	-Other fabrics:		
5007.90.10	---Containing 20% or more by weight of man-made fibres	5.0%	B
5007.90.90	---Other	0.0%	A
51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC		
5101	WOOL, NOT CARDED OR COMBED:		
5101.1	-Greasy, including fleece-washed wool:		
5101.11.00	--Shorn wool	0.0%	A
5101.19.00	--Other	0.0%	A
5101.2	-Degreased, not carbonised:		
5101.21.00	--Shorn wool	0.0%	A
5101.29.00	--Other	0.0%	A
5101.30.00	-Carbonised	0.0%	A
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED:		
5102.1	-Fine animal hair:		
5102.11.00	--Of Kashmir (cashmere) goats	0.0%	A
5102.19.00	--Other	0.0%	A
5102.20.00	-Coarse animal hair	0.0%	A
5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK:		
5103.10.00	-Noils of wool or of fine animal hair	0.0%	A
5103.20.00	-Other waste of wool or of fine animal hair	0.0%	A
5103.30.00	-Waste of coarse animal hair	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0.0%	A
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS):		
5105.10.00	-Carded wool	0.0%	A
5105.2	-Wool tops and other combed wool:		
5105.21.00	--Combed wool in fragments	0.0%	A
5105.29.00	--Other	0.0%	A
5105.3	-Fine animal hair, carded or combed:		
5105.31.00	--Of Kashmir (cashmere) goats	0.0%	A
5105.39.00	--Other	0.0%	A
5105.40.00	-Coarse animal hair, carded or combed	0.0%	A
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE:		
5106.10.00	-Containing 85% or more by weight of wool	5.0%	B
5106.20.00	-Containing less than 85% by weight of wool	5.0%	B
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE:		
5107.10.00	-Containing 85% or more by weight of wool	5.0%	B
5107.20.00	-Containing less than 85% by weight of wool	5.0%	B
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE:		
5108.10.00	-Carded	5.0%	B
5108.20.00	-Combed	5.0%	B
5109	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE:		
5109.10.00	-Containing 85% or more by weight of wool or of fine animal hair	5.0%	B
5109.90.00	-Other	5.0%	B
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5.0%	B
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR:		
5111.1	-Containing 85% or more by weight of wool or of fine animal hair:		
5111.11.00	--Of a weight not exceeding 300 g/m <sup>2</sup>	5.0%	B
5111.19.00	--Other	5.0%	B
5111.20.00	-Other, mixed mainly or solely with man-made filaments	5.0%	B
5111.30.00	-Other, mixed mainly or solely with man-made staple fibres	5.0%	B
5111.90.00	-Other	5.0%	B
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR:		
5112.1	-Containing 85% or more by weight of wool or of fine animal hair:		

HS code (HS2012)	Description	Base Rate	Staging Category
5112.11.00	--Of a weight not exceeding 200 g/m <sup>2</sup>	5.0%	B
5112.19.00	--Other	5.0%	B
5112.20.00	-Other, mixed mainly or solely with man-made filaments	5.0%	B
5112.30.00	-Other, mixed mainly or solely with man-made staple fibres	5.0%	B
5112.90.00	-Other	5.0%	B
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	5.0%	B
52	COTTON		
5201.00.00	COTTON, NOT CARDED OR COMBED	0.0%	A
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5202.10.00	-Yarn waste (including thread waste)	0.0%	A
5202.9	-Other:		
5202.91.00	--Garnetted stock	0.0%	A
5202.99.00	--Other	0.0%	A
5203.00.00	COTTON, CARDED OR COMBED	0.0%	A
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE:		
5204.1	-Not put up for retail sale:		
5204.11.00	--Containing 85% or more by weight of cotton	5.0%	B
5204.19.00	--Other	5.0%	B
5204.20.00	-Put up for retail sale	5.0%	B
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:		
5205.1	-Single yarn, of uncombed fibres:		
5205.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5205.11.10	---Measuring 20 000 decitex or more	5.0%	B
5205.11.90	---Other	5.0%	B
5205.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B
5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B
5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B
5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5.0%	B
5205.2	-Single yarn, of combed fibres:		
5205.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5205.21.10	---Measuring 20 000 decitex or more	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5205.21.90	---Other	5.0%	B
5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B
5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B
5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B
5205.26.00	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5.0%	B
5205.27.00	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5.0%	B
5205.28.00	--Measuring less than 83.33 decitex (exceeding 120 metric number)	5.0%	B
5205.3	-Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5205.31.10	---Measuring per single yarn 20000 decitex or more	5.0%	B
5205.31.90	---Other	5.0%	B
5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B
5205.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B
5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B
5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.0%	B
5205.4	-Multiple (folded) or cabled yarn, of combed fibres:		
5205.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5205.41.10	---Measuring per single yarn 20000 decitex or more	5.0%	B
5205.41.90	---Other	5.0%	B
5205.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B
5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B
5205.46.00	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5.0%	B
5205.47.00	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5.0%	B
5205.48.00	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5.0%	B
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:		
5206.1	-Single yarn, of uncombed fibres:		
5206.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5206.11.10	---Measuring 20000 decitex or more	5.0%	B
5206.11.90	---Other	5.0%	B
5206.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B
5206.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B
5206.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B
5206.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5.0%	B
5206.2	-Single yarn, of combed fibres:		
5206.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5206.21.10	---Measuring 20000 decitex or more	5.0%	B
5206.21.90	---Other	5.0%	B
5206.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B
5206.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5206.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B
5206.25.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5.0%	B
5206.3	-Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5206.31.10	---Measuring per single yarn 20000 decitex or more	5.0%	B
5206.31.90	---Other	5.0%	B
5206.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B
5206.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B
5206.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B
5206.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.0%	B
5206.4	-Multiple (folded) or cabled yarn, of combed fibres:		
5206.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5206.41.10	---Measuring per single yarn 20000 decitex or more	5.0%	B
5206.41.90	---Other	5.0%	B
5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B
5206.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B
5206.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B
5206.45.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.0%	B
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE:		
5207.10.00	-Containing 85% or more by weight of cotton	5.0%	B
5207.90.00	-Other	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M <sup>2</sup> :		
5208.1	-Unbleached:		
5208.11.00	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	5.0%	B
5208.12.00	--Plain weave, weighing more than 100 g/m <sup>2</sup>	5.0%	B
5208.13.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5208.19.00	--Other fabrics	5.0%	B
5208.2	-Bleached:		
5208.21.00	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	5.0%	B
5208.22.00	--Plain weave, weighing more than 100 g/m <sup>2</sup>	5.0%	B
5208.23.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5208.29.00	--Other fabrics	5.0%	B
5208.3	-Dyed:		
5208.31.00	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	5.0%	B
5208.32.00	--Plain weave, weighing more than 100 g/m <sup>2</sup>	5.0%	B
5208.33.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5208.39.00	--Other fabrics	5.0%	B
5208.4	-Of yarns of different colours:		
5208.41.00	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	5.0%	B
5208.42.00	--Plain weave, weighing more than 100 g/m <sup>2</sup>	5.0%	B
5208.43.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5208.49.00	--Other fabrics	5.0%	B
5208.5	-Printed:		
5208.51.00	--Plain weave, weighing not more than 100 g/m <sup>2</sup>	5.0%	B
5208.52.00	--Plain weave, weighing more than 100 g/m <sup>2</sup>	5.0%	B
5208.59.00	--Other fabrics	5.0%	B
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M <sup>2</sup> :		
5209.1	-Unbleached:		
5209.11.00	--Plain weave	5.0%	B
5209.12.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5209.19.00	--Other fabrics	5.0%	B
5209.2	-Bleached:		
5209.21.00	--Plain weave	5.0%	B
5209.22.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5209.29.00	--Other fabrics	5.0%	B
5209.3	-Dyed:		
5209.31.00	--Plain weave	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5209.32.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5209.39.00	--Other fabrics	5.0%	B
5209.4	-Of yarns of different colours:		
5209.41.00	--Plain weave	5.0%	B
5209.42.00	--Denim	5.0%	B
5209.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	5.0%	B
5209.49.00	--Other fabrics	5.0%	B
5209.5	-Printed:		
5209.51.00	--Plain weave	5.0%	B
5209.52.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5209.59.00	--Other fabrics	5.0%	B
5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M <sup>2</sup> :		
5210.1	-Unbleached:		
5210.11.00	--Plain weave	5.0%	B
5210.19.00	--Other fabrics	5.0%	B
5210.2	-Bleached:		
5210.21.00	--Plain weave	5.0%	B
5210.29.00	--Other fabrics	5.0%	B
5210.3	-Dyed:		
5210.31.00	--Plain weave	5.0%	B
5210.32.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5210.39.00	--Other fabrics	5.0%	B
5210.4	-Of yarns of different colours:		
5210.41.00	--Plain weave	5.0%	B
5210.49.00	--Other fabrics	5.0%	B
5210.5	-Printed:		
5210.51.00	--Plain weave	5.0%	B
5210.59.00	--Other fabrics	5.0%	B
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M <sup>2</sup> :		
5211.1	-Unbleached:		
5211.11.00	--Plain weave	5.0%	B
5211.12.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5211.19.00	--Other fabrics	5.0%	B
5211.20.00	-Bleached	5.0%	B
5211.3	-Dyed:		
5211.31.00	--Plain weave	5.0%	B
5211.32.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5211.39.00	--Other fabrics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5211.4	-Of yarns of different colours:		
5211.41.00	--Plain weave	5.0%	B
5211.42.00	--Denim	5.0%	B
5211.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	5.0%	B
5211.49.00	--Other fabrics	5.0%	B
5211.5	-Printed:		
5211.51.00	--Plain weave	5.0%	B
5211.52.00	--3-thread or 4-thread twill, including cross twill	5.0%	B
5211.59.00	--Other fabrics	5.0%	B
5212	OTHER WOVEN FABRICS OF COTTON:		
5212.1	-Weighing not more than 200 g/m <sup>2</sup> :		
5212.11.00	--Unbleached	5.0%	B
5212.12.00	--Bleached	5.0%	B
5212.13.00	--Dyed	5.0%	B
5212.14.00	--Of yarns of different colours	5.0%	B
5212.15.00	--Printed	5.0%	B
5212.2	-Weighing more than 200 g/m <sup>2</sup> :		
5212.21.00	--Unbleached	5.0%	B
5212.22.00	--Bleached	5.0%	B
5212.23.00	--Dyed	5.0%	B
5212.24.00	--Of yarns of different colours	5.0%	B
5212.25.00	--Printed	5.0%	B
53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN		
5301	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5301.10.00	-Flax, raw or retted	0.0%	A
5301.2	-Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.21.00	--Broken or scutched	0.0%	A
5301.29.00	--Other	0.0%	A
5301.30.00	-Flax tow and waste	0.0%	A
5302	TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5302.10.00	-True hemp, raw or retted	0.0%	A
5302.90.00	-Other	0.0%	A
5303	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5303.10.00	-Jute and other textile bast fibres, raw or retted	0.0%	A
5303.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5305.00.00	COCONUT, ABACA (MANILA HEMP OR <i>MUSA TEXTILIS NEE</i> ), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)	0.0%	A
5306	FLAX YARN:		
5306.10.00	-Single	0.0%	A
5306.20.00	-Multiple (folded) or cabled	5.0%	B
5307	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303:		
5307.10.00	-Single	5.0%	B
5307.20.00	-Multiple (folded) or cabled	5.0%	B
5308	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN:		
5308.10.00	-Coir yarn	0.0%	A
5308.20.00	-True hemp yarn	0.0%	A
5308.90.00	-Other	0.0%	A
5309	WOVEN FABRICS OF FLAX:		
5309.1	-Containing 85% or more by weight of flax:		
5309.11.00	--Unbleached or bleached	0.0%	A
5309.19.00	--Other	0.0%	A
5309.2	-Containing less than 85% by weight of flax:		
5309.21.00	--Unbleached or bleached	0.0%	A
5309.29.00	--Other	0.0%	A
5310	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303:		
5310.10.00	-Unbleached	0.0%	A
5310.90.00	-Other	0.0%	A
5311.00.00	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	0.0%	A
54	MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS		
5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE:		
5401.10.00	-Of synthetic filaments	5.0%	B
5401.20.00	-Of artificial filaments	5.0%	B
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX:		
5402.1	-High tenacity yarn of nylon or other polyamides:		
5402.11.00	--Of aramids	0.0%	A
5402.19.00	--Other	0.0%	A
5402.20.00	-High tenacity yarn of polyesters	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5402.3	-Textured yarn:		
5402.31.00	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5.0%	B
5402.32.00	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	5.0%	B
5402.33.00	--Of polyesters	5.0%	B
5402.34.00	--Of polypropylene	5.0%	B
5402.39.00	--Other	5.0%	B
5402.4	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.44.00	--Elastomeric	5.0%	B
5402.45.00	--Other, of nylon or other polyamides	5.0%	B
5402.46.00	--Other, of polyesters, partially oriented	5.0%	B
5402.47.00	--Other, of polyesters	5.0%	B
5402.48.00	--Other, of polypropylene	5.0%	B
5402.49.00	--Other	5.0%	B
5402.5	-Other yarn, single, with a twist exceeding 50 turns per metre:		
5402.51.00	--Of nylon or other polyamides	5.0%	B
5402.52.00	--Of polyesters	5.0%	B
5402.59.00	--Other	5.0%	B
5402.6	-Other yarn, multiple (folded) or cabled:		
5402.61.00	--Of nylon or other polyamides	5.0%	B
5402.62.00	--Of polyesters	5.0%	B
5402.69.00	--Other	5.0%	B
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX:		
5403.10.00	-High tenacity yarn of viscose rayon	0.0%	A
5403.3	-Other yarn, single:		
5403.31.00	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5.0%	B
5403.32.00	--Of viscose rayon, with a twist exceeding 120 turns per metre	5.0%	B
5403.33.00	--Of cellulose acetate	5.0%	B
5403.39.00	--Other	5.0%	B
5403.4	-Other yarn, multiple (folded) or cabled:		
5403.41.00	--Of viscose rayon	5.0%	B
5403.42.00	--Of cellulose acetate	5.0%	B
5403.49.00	--Other	5.0%	B
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM:		
5404.1	-Monofilament:		

HS code (HS2012)	Description	Base Rate	Staging Category
5404.11.00	--Elastomeric	5.0%	B
5404.12.00	--Other, of polypropylene	5.0%	B
5404.19.00	--Other	5.0%	B
5404.90.00	-Other	5.0%	B
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	5.0%	B
5406.00.00	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE	5.0%	B
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5404:		
5407.10.00	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5.0%	B
5407.20.00	-Woven fabrics obtained from strip or the like	5.0%	B
5407.30.00	-Fabrics specified in Note 9 to Section XI	5.0%	B
5407.4	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407.41.00	--Unbleached or bleached	5.0%	B
5407.42.00	--Dyed	5.0%	B
5407.43.00	--Of yarns of different colours	5.0%	B
5407.44.00	--Printed	5.0%	B
5407.5	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	--Unbleached or bleached	5.0%	B
5407.52.00	--Dyed	5.0%	B
5407.53.00	--Of yarns of different colours	5.0%	B
5407.54.00	--Printed	5.0%	B
5407.6	-Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61.00	--Containing 85% or more by weight of non-textured polyester filaments	5.0%	B
5407.69.00	--Other	5.0%	B
5407.7	-Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71.00	--Unbleached or bleached	5.0%	B
5407.72.00	--Dyed	5.0%	B
5407.73.00	--Of yarns of different colours	5.0%	B
5407.74.00	--Printed	5.0%	B
5407.8	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	--Unbleached or bleached	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5407.82.00	--Dyed	5.0%	B
5407.83.00	--Of yarns of different colours	5.0%	B
5407.84.00	--Printed	5.0%	B
5407.9	-Other woven fabrics:		
5407.91.00	--Unbleached or bleached	5.0%	B
5407.92.00	--Dyed	5.0%	B
5407.93.00	--Of yarns of different colours	5.0%	B
5407.94.00	--Printed	5.0%	B
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5405.00.00:		
5408.10.00	-Woven fabrics obtained from high tenacity yarn of viscose rayon	5.0%	B
5408.2	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	--Unbleached or bleached	5.0%	B
5408.22.00	--Dyed	5.0%	B
5408.23.00	--Of yarns of different colours	5.0%	B
5408.24.00	--Printed	5.0%	B
5408.3	-Other woven fabrics:		
5408.31.00	--Unbleached or bleached	5.0%	B
5408.32.00	--Dyed	5.0%	B
5408.33.00	--Of yarns of different colours	5.0%	B
5408.34.00	--Printed	5.0%	B
55	MAN-MADE STAPLE FIBRES		
5501	SYNTHETIC FILAMENT TOW:		
5501.10	-Of nylon or other polyamides:		
5501.10.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.10.90	---Other	0.0%	A
5501.20	-Of polyesters:		
5501.20.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.20.90	---Other	0.0%	A
5501.30	-Acrylic or modacrylic:		
5501.30.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.30.90	---Other	0.0%	A
5501.40	-Of polypropylene:		
5501.40.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5501.40.90	---Other	0.0%	A
5501.90	-Other:		
5501.90.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5.0%	B
5501.90.90	---Other	0.0%	A
5502.00.00	ARTIFICIAL FILAMENT TOW	0.0%	A
5503	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:		
5503.1	-Of nylon or other polyamides:		
5503.11.00	--Of aramids	0.0%	A
5503.19.00	--Other	0.0%	A
5503.20.00	-Of polyesters	0.0%	A
5503.30.00	-Acrylic or modacrylic	0.0%	A
5503.40.00	-Of polypropylene	0.0%	A
5503.90.00	-Other	0.0%	A
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:		
5504.10.00	-Of viscose rayon	0.0%	A
5504.90.00	-Other	0.0%	A
5505	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES:		
5505.10.00	-Of synthetic fibres	0.0%	A
5505.20.00	-Of artificial fibres	0.0%	A
5506	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:		
5506.10.00	-Of nylon or other polyamides	0.0%	A
5506.20.00	-Of polyesters	0.0%	A
5506.30.00	-Acrylic or modacrylic	0.0%	A
5506.90.00	-Other	0.0%	A
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0.0%	A
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE:		
5508.10.00	-Of synthetic staple fibres	5.0%	B
5508.20.00	-Of artificial staple fibres	5.0%	B
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:		
5509.1	-Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.11.00	--Single yarn	5.0%	B
5509.12.00	--Multiple (folded) or cabled yarn	5.0%	B
5509.2	-Containing 85% or more by weight of polyester staple fibres:		
5509.21.00	--Single yarn	5.0%	B
5509.22.00	--Multiple (folded) or cabled yarn	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
5509.3	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.31.00	--Single yarn	5.0%	B
5509.32.00	--Multiple (folded) or cabled yarn	5.0%	B
5509.4	-Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41.00	--Single yarn	5.0%	B
5509.42.00	--Multiple (folded) or cabled yarn	5.0%	B
5509.5	-Other yarn, of polyester staple fibres:		
5509.51.00	--Mixed mainly or solely with artificial staple fibres	5.0%	B
5509.52.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5509.53.00	--Mixed mainly or solely with cotton	5.0%	B
5509.59.00	--Other	5.0%	B
5509.6	-Other yarn, of acrylic or modacrylic staple fibres:		
5509.61.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5509.62.00	--Mixed mainly or solely with cotton	5.0%	B
5509.69.00	--Other	5.0%	B
5509.9	-Other yarn:		
5509.91.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5509.92.00	--Mixed mainly or solely with cotton	5.0%	B
5509.99.00	--Other	5.0%	B
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:		
5510.1	-Containing 85% or more by weight of artificial staple fibres:		
5510.11.00	--Single yarn	5.0%	B
5510.12.00	--Multiple (folded) or cabled yarn	5.0%	B
5510.20.00	-Other yarn, mixed mainly or solely with wool or fine animal hair	5.0%	B
5510.30.00	-Other yarn, mixed mainly or solely with cotton	5.0%	B
5510.90.00	-Other yarn	5.0%	B
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE:		
5511.10.00	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	5.0%	B
5511.20.00	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	5.0%	B
5511.30.00	-Of artificial staple fibres	5.0%	B
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES:		
5512.1	-Containing 85% or more by weight of polyester staple fibres:		
5512.11.00	--Unbleached or bleached	5.0%	B
5512.19.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5512.2	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.21.00	--Unbleached or bleached	5.0%	B
5512.29.00	--Other	5.0%	B
5512.9	-Other:		
5512.91.00	--Unbleached or bleached	5.0%	B
5512.99.00	--Other	5.0%	B
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M <sup>2</sup> :		
5513.1	-Unbleached or bleached:		
5513.11.00	--Of polyester staple fibres, plain weave	5.0%	B
5513.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5.0%	B
5513.13.00	--Other woven fabrics of polyester staple fibres	5.0%	B
5513.19.00	--Other woven fabrics	5.0%	B
5513.2	-Dyed:		
5513.21.00	--Of polyester staple fibres, plain weave	5.0%	B
5513.23.00	--Other woven fabrics of polyester staple fibres	5.0%	B
5513.29.00	--Other woven fabrics	5.0%	B
5513.3	-Of yarns of different colours:		
5513.31.00	--Of polyester staple fibres, plain weave	5.0%	B
5513.39.00	--Other woven fabrics	5.0%	B
5513.4	-Printed:		
5513.41.00	--Of polyester staple fibres, plain weave	5.0%	B
5513.49.00	--Other woven fabrics	5.0%	B
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M <sup>2</sup> :		
5514.1	-Unbleached or bleached:		
5514.11.00	--Of polyester staple fibres, plain weave	5.0%	B
5514.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5.0%	B
5514.19.00	--Other woven fabrics	5.0%	B
5514.2	-Dyed:		
5514.21.00	--Of polyester staple fibres, plain weave	5.0%	B
5514.22.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5.0%	B
5514.23.00	--Other woven fabrics of polyester staple fibres	5.0%	B
5514.29.00	--Other woven fabrics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5514.30.00	-Of yarns of different colours	5.0%	B
5514.4	-Printed:		
5514.41.00	--Of polyester staple fibres, plain weave	5.0%	B
5514.42.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5.0%	B
5514.43.00	--Other woven fabrics of polyester staple fibres	5.0%	B
5514.49.00	--Other woven fabrics	5.0%	B
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES:		
5515.1	-Of polyester staple fibres:		
5515.11.00	--Mixed mainly or solely with viscose rayon staple fibres	5.0%	B
5515.12.00	--Mixed mainly or solely with man-made filaments	5.0%	B
5515.13.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5515.19.00	--Other	5.0%	B
5515.2	-Of acrylic or modacrylic staple fibres:		
5515.21.00	--Mixed mainly or solely with man-made filaments	5.0%	B
5515.22.00	--Mixed mainly or solely with wool or fine animal hair	5.0%	B
5515.29.00	--Other	5.0%	B
5515.9	-Other woven fabrics:		
5515.91.00	--Mixed mainly or solely with man-made filaments	5.0%	B
5515.99.00	--Other	5.0%	B
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES:		
5516.1	-Containing 85% or more by weight of artificial staple fibres:		
5516.11.00	--Unbleached or bleached	5.0%	B
5516.12.00	--Dyed	5.0%	B
5516.13.00	--Of yarns of different colours	5.0%	B
5516.14.00	--Printed	5.0%	B
5516.2	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	--Unbleached or bleached	5.0%	B
5516.22.00	--Dyed	5.0%	B
5516.23.00	--Of yarns of different colours	5.0%	B
5516.24.00	--Printed	5.0%	B
5516.3	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	--Unbleached or bleached	5.0%	B
5516.32.00	--Dyed	5.0%	B
5516.33.00	--Of yarns of different colours	5.0%	B
5516.34.00	--Printed	5.0%	B
5516.4	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	--Unbleached or bleached	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5516.42.00	--Dyed	5.0%	B
5516.43.00	--Of yarns of different colours	5.0%	B
5516.44.00	--Printed	5.0%	B
5516.9	-Other:		
5516.91.00	--Unbleached or bleached	5.0%	B
5516.92.00	--Dyed	5.0%	B
5516.93.00	--Of yarns of different colours	5.0%	B
5516.94.00	--Printed	5.0%	B
56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS:		
5601.2	-Wadding of textile materials and articles thereof:		
5601.21.00	--Of cotton	0.0%	A
5601.22.00	--Of man-made fibres	0.0%	A
5601.29.00	--Other	0.0%	A
5601.30.00	-Textile flock and dust and mill neps	0.0%	A
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED:		
5602.10.00	-Needleloom felt and stitch-bonded fibre fabrics	5.0%	B
5602.2	-Other felt, not impregnated, coated, covered or laminated:		
5602.21.00	--Of wool or fine animal hair	5.0%	B
5602.29.00	--Of other textile materials	5.0%	B
5602.90.00	-Other	5.0%	B
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED:		
5603.1	-Of man-made filaments:		
5603.11.00	--Weighing not more than 25 g/m <sup>2</sup>	5.0%	B
5603.12.00	--Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5.0%	B
5603.13.00	--Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	5.0%	B
5603.14.00	--Weighing more than 150 g/m <sup>2</sup>	5.0%	B
5603.9	-Other:		
5603.91.00	--Weighing not more than 25 g/m <sup>2</sup>	5.0%	B
5603.92.00	--Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5.0%	B
5603.93.00	--Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	5.0%	B
5603.94.00	--Weighing more than 150 g/m <sup>2</sup>	5.0%	B
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF 5404 OR 5405.00.00, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS:		
5604.10.00	-Rubber thread and cord, textile covered	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5604.90.00	-Other	5.0%	B
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF 5404 OR 5405.00.00, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0.0%	A
5606	GIMPED YARN, AND STRIP AND THE LIKE OF 5404 OR 5405.00.00, GIMPED (OTHER THAN THOSE OF 56.05.00.00 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN:		
5606.00.10	---Chenille yarn and gimped yarn	0.0%	A
5606.00.90	---Other	5.0%	B
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS:		
5607.2	-Of sisal or other textile fibres of the genus Agave:		
5607.21.00	--Binder or baler twine	5.0%	B
5607.29.00	--Other	5.0%	B
5607.4	-Of polyethylene or polypropylene:		
5607.41.00	--Binder or baler twine	5.0%	B
5607.49.00	--Other	5.0%	B
5607.50.00	-Of other synthetic fibres	5.0%	B
5607.90	-Other:		
5607.90.10	---Of jute or other textile bast fibres of 5303	5.0%	B
5607.90.90	---Other	5.0%	B
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS:		
5608.1	-Of man-made textile materials:		
5608.11.00	--Made up fishing nets	0.0%	A
5608.19	--Other:		
5608.19.10	---Nets and netting of twine, cordage or rope	0.0%	A
5608.19.90	---Other	5.0%	B
5608.90	-Other:		
5608.90.10	---Goods, as follows: (a) fishing nets of yarn; (b) nets and netting of twine, cordage or rope	0.0%	A
5608.90.90	---Other	5.0%	B
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF 5404 OR 5405.00.00, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	5.0%	B
57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS		
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP:		
5701.10.00	-Of wool or fine animal hair	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5701.90.00	-Of other textile materials	0.0%	A
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS:		
5702.10.00	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	0.0%	A
5702.20.00	-Floor coverings of coconut fibres (coir)	0.0%	A
5702.3	-Other, of pile construction, not made up:		
5702.31.00	--Of wool or fine animal hair	5.0%	F
5702.32.00	--Of man-made textile materials	5.0%	F
5702.39	--Of other textile materials:		
5702.39.10	---Goods of terry fabrics	5.0%	F
5702.39.20	---Goods, NSA, as follows: (a) of sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton	0.0%	A
5702.39.90	---Other	5.0%	F
5702.4	-Other, of pile construction, made up:		
5702.41	--Of wool or fine animal hair:		
5702.41.10	---Handmade	0.0%	A
5702.41.90	---Other	5.0%	F
5702.42	--Of man-made textile materials:		
5702.42.10	---Handmade	0.0%	A
5702.42.90	---Other	5.0%	F
5702.49	--Of other textile materials:		
5702.49.10	---Goods of terry fabrics	5.0%	F
5702.49.20	---Goods, NSA, as follows: (a) of sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton; (c) handmade	0.0%	A
5702.49.90	---Other	5.0%	F
5702.50	-Other, not of pile construction, not made up:		
5702.50.10	---Goods, as follows: (a) of sisal or jute; (b) of 100% cotton	0.0%	A
5702.50.90	---Other	5.0%	F
5702.9	-Other, not of pile construction, made up:		
5702.91	--Of wool or fine animal hair:		
5702.91.10	---Handmade	0.0%	A
5702.91.90	---Other	5.0%	F
5702.92	--Of man-made textile materials:		
5702.92.10	---Handmade	0.0%	A
5702.92.90	---Other	5.0%	F
5702.99	--Of other textile materials:		
5702.99.10	---Goods, as follows: (a) of sisal or jute; (b) of 100% cotton; (c) handmade	0.0%	A
5702.99.90	---Other	5.0%	F

HS code (HS2012)	Description	Base Rate	Staging Category
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP:		
5703.10.00	-Of wool or fine animal hair	5.0%	F
5703.20.00	-Of nylon or other polyamides	5.0%	F
5703.30.00	-Of other man-made textile materials	5.0%	F
5703.90	-Of other textile materials:		
5703.90.10	---Goods, as follows: (a) of coir, sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton	0.0%	A
5703.90.90	---Other	5.0%	F
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP:		
5704.10	-Tiles, having a maximum surface area of 0.3 m <sup>2</sup> :		
5704.10.10	---Produced by the needleloom process	5.0%	F
5704.10.90	---Other	5.0%	B
5704.90	-Other:		
5704.90.10	---Produced by the needleloom process	5.0%	F
5704.90.90	---Other	5.0%	B
5705	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP:		
5705.00.10	---Goods of terry fabrics	5.0%	F
5705.00.20	---Goods, NSA, as follows: (a) of coir, sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton; (c) handmade	0.0%	A
5705.00.30	---Goods of felt	5.0%	B
5705.00.90	---Other	5.0%	F
58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY		
5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF 5802 OR 5806:		
5801.10	-Of wool or fine animal hair:		
5801.10.10	---Velvet	5.0%	B
5801.10.9	---Other:		
5801.10.91	----Cut corduroy	0.0%	A
5801.10.99	----Other	5.0%	B
5801.2	-Of cotton:		
5801.21.00	--Uncut weft pile fabrics	5.0%	B
5801.22.00	--Cut corduroy	0.0%	A
5801.23.00	--Other weft pile fabrics	5.0%	B
5801.26.00	--Chenille fabrics	5.0%	B
5801.27	--Warp pile fabrics:		
5801.27.10	---Velvet	5.0%	B
5801.27.90	---Other	5.0%	B
5801.3	-Of man-made fibres:		
5801.31.00	--Uncut weft pile fabrics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
5801.32.00	--Cut corduroy	0.0%	A
5801.33.00	--Other weft pile fabrics	5.0%	B
5801.36.00	--Chenille fabrics	5.0%	B
5801.37	--Warp pile fabrics:		
5801.37.10	---Velvet	5.0%	B
5801.37.90	---Other	5.0%	B
5801.90	-Of other textile materials:		
5801.90.10	---Velvet	5.0%	B
5801.90.90	---Other	5.0%	B
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF 5703:		
5802.1	-Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	--Unbleached	10.0%	E
5802.19.00	--Other	10.0%	E
5802.20.00	-Terry towelling and similar woven terry fabrics, of other textile materials	5.0%	B
5802.30.00	-Tufted textile fabrics	5.0%	B
5803	GAUZE, OTHER THAN NARROW FABRICS OF 5806:		
5803.00.10	---Of cotton	0.0%	A
5803.00.9	---Of other textile materials:		
5803.00.91	----Containing 20% or more by weight of man-made fibres	5.0%	B
5803.00.99	----Other	0.0%	A
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF 6002 to 6006:		
5804.10.00	-Tulles and other net fabrics	0.0%	A
5804.2	-Mechanically made lace:		
5804.21.00	--Of man-made fibres	0.0%	A
5804.29.00	--Of other textile materials	0.0%	A
5804.30.00	-Hand-made lace	0.0%	A
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPES GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	0.0%	A
5806	NARROW WOVEN FABRICS, OTHER THAN GOODS OF 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS):		
5806.10.00	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5.0%	B
5806.20.00	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5.0%	B
5806.3	-Other woven fabrics:		



HS code (HS2012)	Description	Base Rate	Staging Category
5806.31.00	--Of cotton	5.0%	B
5806.32.00	--Of man-made fibres	5.0%	B
5806.39	--Of other textile materials:		
5806.39.10	---Of 100% hemp, of 100% jute or of 100% hemp and jute	0.0%	A
5806.39.90	---Other	5.0%	B
5806.40.00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0.0%	A
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED:		
5807.10.00	-Woven	5.0%	B
5807.90.00	-Other	5.0%	B
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES:		
5808.10.00	-Braids in the piece	5.0%	B
5808.90.00	-Other	5.0%	B
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF 5605.00.00, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0.0%	A
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS:		
5810.10.00	-Embroidery without visible ground	5.0%	B
5810.9	-Other embroidery:		
5810.91.00	--Of cotton	5.0%	B
5810.92.00	--Of man-made fibres	5.0%	B
5810.99.00	--Of other textile materials	5.0%	B
5811.00.00	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF 5810	5.0%	B
59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS:		
5901.10.00	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
5901.90.00	-Other	0.0%	A
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON:		
5902.10.00	-Of nylon or other polyamides	5.0%	B
5902.20.00	-Of polyesters	5.0%	B
5902.90.00	-Other	5.0%	B
5903	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF 5902:		
5903.10	-With poly(vinyl chloride):		
5903.10.10	---Goods with plastic addition of 34 g/m <sup>2</sup> or less, as follows: (a) having a woven base fabric of cotton, containing 20% or more by weight of man-made fibres; (b) having a woven base fabric of man-made fibres, other than of polyolefins	5.0%	B
5903.10.90	---Other	5.0%	B
5903.20	-With polyurethane:		
5903.20.10	---Having a woven base fabric, as follows: (a) of cotton, containing 20% or more by weight of man-made fibres; (b) of man-made fibres, other than of polyolefins	5.0%	B
5903.20.90	---Other	5.0%	B
5903.90	-Other:		
5903.90.10	---Having a woven base fabric, as follows: (a) of cotton, containing 20% or more by weight of man-made fibres; (b) of man-made fibres, other than of polyolefins	5.0%	B
5903.90.90	---Other	5.0%	B
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE:		
5904.10.00	-Linoleum	5.0%	B
5904.90.00	-Other	5.0%	B
5905	TEXTILE WALL COVERINGS:		
5905.00.10	---Backed with permanently affixed paper	5.0%	B
5905.00.20	---Goods, as follows: (a) of cotton, containing less than 20% by weight of man-made fibres; (b) of wool or fine animal hair	5.0%	B
5905.00.30	---Goods, as follows: (a) of cotton, NSA; (b) of man-made fibres	5.0%	B
5905.00.90	---Of other textile materials	0.0%	A
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF 5902:		
5906.10.00	-Adhesive tape of a width not exceeding 20 cm	5.0%	B
5906.9	-Other:		
5906.91	--Knitted or crocheted:		

HS code (HS2012)	Description	Base Rate	Staging Category
5906.91.10	---Fabrics laminated with expanded or foam rubber	0.0%	A
5906.91.90	---Other	5.0%	B
5906.99.00	--Other	5.0%	B
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	5.0%	B
5908.00.00	TEXTILE WICKS, WOVEN, PLAIED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5.0%	B
5909	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS:		
5909.00.10	---Having an internal diameter not exceeding 110 mm	5.0%	B
5909.00.90	---Other	0.0%	A
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	5.0%	B
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER:		
5911.10.00	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of vevlvet impregnated with rubber, for covering weaving spindles (weaving beams)	5.0%	B
5911.20.00	-Bolting cloth, whether or not made up	5.0%	B
5911.3	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
5911.31.00	--Weighing less than 650 g/m <sup>2</sup>	5.0%	B
5911.32.00	--Weighing 650 g/m <sup>2</sup> or more	5.0%	B
5911.40.00	-Straining cloth of a kind used in oil presses or the like, including that of human hair	5.0%	B
5911.90	-Other:		
5911.90.10	---Goods, as follows: (a) articles; (b) braids	5.0%	B
5911.90.90	---Other	5.0%	B
60	KNITTED OR CROCHETED FABRICS		
6001	PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED:		
6001.10.00	-"Long pile" fabrics	5.0%	B
6001.2	-Looped pile fabrics:		

HS code (HS2012)	Description	Base Rate	Staging Category
6001.21.00	--Of cotton	10.0%	E
6001.22.00	--Of man-made fibres	5.0%	B
6001.29.00	--Of other textile materials	5.0%	B
6001.9	-Other:		
6001.91.00	--Of cotton	5.0%	B
6001.92.00	--Of man-made fibres	5.0%	B
6001.99.00	--Of other textile materials	5.0%	B
6002	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMETRIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF 6001:		
6002.40.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5.0%	B
6002.90.00	-Other	5.0%	B
6003	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF 6001 OR 6002:		
6003.10.00	-Of wool or fine animal hair	5.0%	B
6003.20.00	-Of cotton	5.0%	B
6003.30.00	-Of synthetic fibres	5.0%	B
6003.40.00	-Of artificial fibres	5.0%	B
6003.90.00	-Other	5.0%	B
6004	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMETRIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF 6001:		
6004.10.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5.0%	B
6004.90.00	-Other	5.0%	B
6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF 6001 TO 6004:		
6005.2	-Of cotton:		
6005.21.00	--Unbleached or bleached	5.0%	B
6005.22.00	--Dyed	5.0%	B
6005.23.00	--Of yarns of different colours	5.0%	B
6005.24.00	--Printed	5.0%	B
6005.3	-Of synthetic fibres:		
6005.31.00	--Unbleached or bleached	5.0%	B
6005.32.00	--Dyed	5.0%	B
6005.33.00	--Of yarns of different colours	5.0%	B
6005.34.00	--Printed	5.0%	B
6005.4	-Of artificial fibres:		
6005.41.00	--Unbleached or bleached	5.0%	B
6005.42.00	--Dyed	5.0%	B
6005.43.00	--Of yarns of different colours	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6005.44.00	--Printed	5.0%	B
6005.90.00	-Other	5.0%	B
6006	OTHER KNITTED OR CROCHETED FABRICS:		
6006.10.00	-Of wool or fine animal hair	5.0%	B
6006.2	-Of cotton:		
6006.21.00	--Unbleached or bleached	5.0%	B
6006.22.00	--Dyed	5.0%	B
6006.23.00	--Of yarns of different colours	5.0%	B
6006.24.00	--Printed	5.0%	B
6006.3	-Of synthetic fibres:		
6006.31.00	--Unbleached or bleached	5.0%	B
6006.32.00	--Dyed	5.0%	B
6006.33.00	--Of yarns of different colours	5.0%	B
6006.34.00	--Printed	5.0%	B
6006.4	-Of artificial fibres:		
6006.41.00	--Unbleached or bleached	5.0%	B
6006.42.00	--Dyed	5.0%	B
6006.43.00	--Of yarns of different colours	5.0%	B
6006.44.00	--Printed	5.0%	B
6006.90.00	-Other	5.0%	B
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6101	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI- JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF 6103:		
6101.20.00	-Of cotton	10.0%	E
6101.30.00	-Of man-made fibres	10.0%	E
6101.90.00	-Of other textile materials	10.0%	E
6102	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI- JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF 6104:		
6102.10.00	-Of wool or fine animal hair	10.0%	E
6102.20.00	-Of cotton	10.0%	E
6102.30.00	-Of man-made fibres	10.0%	E
6102.90.00	-Of other textile materials	10.0%	E
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED:		
6103.10.00	-Suits	10.0%	E
6103.2	-Ensembles:		
6103.22.00	--Of cotton	10.0%	E
6103.23.00	--Of synthetic fibres	10.0%	E

HS code (HS2012)	Description	Base Rate	Staging Category
6103.29.00	--Of other textile materials	10.0%	E
6103.3	-Jackets and blazers:		
6103.31.00	--Of wool or fine animal hair	10.0%	E
6103.32.00	--Of cotton	10.0%	E
6103.33.00	--Of synthetic fibres	10.0%	E
6103.39.00	--Of other textile materials	10.0%	E
6103.4	-Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	--Of wool or fine animal hair	10.0%	E
6103.42.00	--Of cotton	10.0%	E
6103.43.00	--Of synthetic fibres	10.0%	E
6103.49.00	--Of other textile materials	10.0%	E
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED:		
6104.1	-Suits:		
6104.13.00	--Of synthetic fibres	10.0%	E
6104.19.00	--Of other textile materials	10.0%	E
6104.2	-Ensembles:		
6104.22.00	--Of cotton	10.0%	E
6104.23.00	--Of synthetic fibres	10.0%	E
6104.29.00	--Of other textile materials	10.0%	E
6104.3	-Jackets and blazers:		
6104.31.00	--Of wool or fine animal hair	10.0%	E
6104.32.00	--Of cotton	10.0%	E
6104.33.00	--Of synthetic fibres	10.0%	E
6104.39.00	--Of other textile materials	10.0%	E
6104.4	-Dresses:		
6104.41.00	--Of wool or fine animal hair	10.0%	E
6104.42.00	--Of cotton	10.0%	E
6104.43.00	--Of synthetic fibres	10.0%	E
6104.44.00	--Of artificial fibres	10.0%	E
6104.49.00	--Of other textile materials	10.0%	E
6104.5	-Skirts and divided skirts:		
6104.51.00	--Of wool or fine animal hair	10.0%	E
6104.52.00	--Of cotton	10.0%	E
6104.53.00	--Of synthetic fibres	10.0%	E
6104.59.00	--Of other textile materials	10.0%	E
6104.6	-Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	--Of wool or fine animal hair	10.0%	E
6104.62.00	--Of cotton	10.0%	E
6104.63.00	--Of synthetic fibres	10.0%	E
6104.69.00	--Of other textile materials	10.0%	E
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED:		

HS code (HS2012)	Description	Base Rate	Staging Category
6105.10.00	-Of cotton	10.0%	E
6105.20.00	-Of man-made fibres	10.0%	E
6105.90.00	-Of other textile materials	10.0%	E
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED:		
6106.10.00	-Of cotton	10.0%	E
6106.20.00	-Of man-made fibres	10.0%	E
6106.90.00	-Of other textile materials	10.0%	E
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHT-SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6107.1	-Underpants and briefs:		
6107.11.00	--Of cotton	10.0%	E
6107.12.00	--Of man-made fibres	10.0%	E
6107.19.00	--Of other textile materials	10.0%	E
6107.2	-Nightshirts and pyjamas:		
6107.21.00	--Of cotton	10.0%	E
6107.22.00	--Of man-made fibres	10.0%	E
6107.29.00	--Of other textile materials	10.0%	E
6107.9	-Other:		
6107.91.00	--Of cotton	10.0%	E
6107.99.00	--Of other textile materials	10.0%	E
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT-DRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6108.1	-Slips and petticoats:		
6108.11.00	--Of man-made fibres	10.0%	E
6108.19.00	--Of other textile materials	10.0%	E
6108.2	-Briefs and panties:		
6108.21.00	--Of cotton	10.0%	E
6108.22.00	--Of man-made fibres	10.0%	E
6108.29.00	--Of other textile materials	10.0%	E
6108.3	-Nightdresses and pyjamas:		
6108.31.00	--Of cotton	10.0%	E
6108.32.00	--Of man-made fibres	10.0%	E
6108.39.00	--Of other textile materials	10.0%	E
6108.9	-Other:		
6108.91.00	--Of cotton	10.0%	E
6108.92.00	--Of man-made fibres	10.0%	E
6108.99.00	--Of other textile materials	10.0%	E
6109	T-SHIRTS, SINGLETES AND OTHER VESTS, KNITTED OR CROCHETED:		
6109.10.00	-Of cotton	10.0%	E
6109.90.00	-Of other textile materials	10.0%	E

HS code (HS2012)	Description	Base Rate	Staging Category
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6110.1	-Of wool or fine animal hair:		
6110.11.00	--Of wool	10.0%	E
6110.12.00	--Of Kashmir (cashmere) goats	10.0%	E
6110.19.00	--Other	10.0%	E
6110.20.00	-Of cotton	10.0%	E
6110.30.00	-Of man-made fibres	10.0%	E
6110.90.00	-Of other textile materials	10.0%	E
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED:		
6111.20	-Of cotton:		
6111.20.10	---Stockings and understockings	5.0%	B
6111.20.20	---Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0.0%	A
6111.20.90	---Other	10.0%	E
6111.30	-Of synthetic fibres:		
6111.30.10	---Stockings and understockings	5.0%	B
6111.30.20	---Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0.0%	A
6111.30.90	---Other	10.0%	E
6111.90	-Of other textile materials:		
6111.90.10	---Stockings and understockings	5.0%	B
6111.90.20	---Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0.0%	A
6111.90.90	---Other	10.0%	E
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED:		
6112.1	-Track suits:		
6112.11.00	--Of cotton	10.0%	E
6112.12.00	--Of synthetic fibres	10.0%	E
6112.19.00	--Of other textile materials	10.0%	E
6112.20.00	-Ski suits	10.0%	E
6112.3	-Men's or boys' swimwear:		
6112.31.00	--Of synthetic fibres	10.0%	E
6112.39.00	--Of other textile materials	10.0%	E
6112.4	-Women's or girls' swimwear:		
6112.41.00	--Of synthetic fibres	10.0%	E
6112.49.00	--Of other textile materials	10.0%	E
6113	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 5903, 5906 OR 5907.00:		
6113.00.1	---Of fabric, to which, if imported, 5906 would apply:		
6113.00.11	----Diving dress, wetsuits and similar garments	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
6113.00.12	----Goods, NSA, of fabric laminated with expanded or foam rubber	0.0%	A
6113.00.19	----Other	10.0%	E
6113.00.20	---Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
6113.00.90	---Other	10.0%	E
6114	OTHER GARMENTS, KNITTED OR CROCHETED:		
6114.20.00	-Of cotton	10.0%	E
6114.30.00	-Of man-made fibres	10.0%	E
6114.90.00	-Of other textile materials	10.0%	E
6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED:		
6115.10	-Graduated compression hosiery (for example, stockings for varicose veins):		
6115.10.10	---Goods, as follows: (a) panty hose and tights; (b) socks, ankle socks, sockettes and the like	10.0%	E
6115.10.90	---Other	5.0%	B
6115.2	-Other panty hose and tights:		
6115.21	--Of synthetic fibres, measuring per single yarn less than 67 decitex:		
6115.21.10	---Less than 44 decitex, other than of elastic fabric	10.0%	E
6115.21.90	---Other	10.0%	E
6115.22.00	--Of synthetic fibres, measuring per single yarn 67 decitex or more	10.0%	E
6115.29.00	--Of other textile materials	10.0%	E
6115.30.00	-Other women's full length or knee-length hosiery, measuring per single yarn less than 67 decitex	5.0%	B
6115.9	-Other:		
6115.94	--Of wool or fine animal hair:		
6115.94.10	---Socks, ankle-socks, sockettes and the like	10.0%	E
6115.94.90	---Other	5.0%	B
6115.95	--Of cotton:		
6115.95.10	---Socks, ankle-socks, sockettes and the like	10.0%	E
6115.95.90	---Other	5.0%	B
6115.96	--Of synthetic fibres:		
6115.96.10	---Socks, ankle-socks, sockettes and the like	10.0%	E
6115.96.90	---Other	5.0%	B
6115.99	--Of other textile materials:		
6115.99.10	---Socks, ankle-socks, sockettes and the like	10.0%	E
6115.99.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED:		
6116.10.00	-Impregnated, coated or covered with plastics or rubber	0.0%	A
6116.9	-Other:		
6116.91.00	--Of wool or fine animal hair	0.0%	A
6116.92.00	--Of cotton	0.0%	A
6116.93.00	--Of synthetic fibres	0.0%	A
6116.99.00	--Of other textile materials	0.0%	A
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES:		
6117.10.00	-Shawls, scarves, mufflers, mantillas, veils and the like	0.0%	A
6117.80	-Other accessories:		
6117.80.10	---Ties, bow ties and cravats	5.0%	B
6117.80.90	---Other	0.0%	A
6117.90	-Parts:		
6117.90.10	---Parts, as follows: (a) of elastic or rubberised fabric; (b) of padded skiwear; (c) of parkas	10.0%	E
6117.90.20	---Of goods, NSA, as follows: (a) stockings and understockings; (b) ties and bow ties	5.0%	B
6117.90.30	---Of clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0.0%	A
6117.90.40	---Shoulder pads	0.0%	A
6117.90.90	---Other	10.0%	E
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
6201	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6203:		
6201.1	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201.11.00	--Of wool or fine animal hair	10.0%	E
6201.12.00	--Of cotton	10.0%	E
6201.13.00	--Of man-made fibres	10.0%	E
6201.19.00	--Of other textile materials	10.0%	E
6201.9	-Other:		
6201.91.00	--Of wool or fine animal hair	10.0%	E
6201.92.00	--Of cotton	10.0%	E
6201.93.00	--Of man-made fibres	10.0%	E
6201.99.00	--Of other textile materials	10.0%	E
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6204:		

HS code (HS2012)	Description	Base Rate	Staging Category
6202.1	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202.11.00	--Of wool or fine animal hair	10.0%	E
6202.12.00	--Of cotton	10.0%	E
6202.13.00	--Of man-made fibres	10.0%	E
6202.19.00	--Of other textile materials	10.0%	E
6202.9	-Other:		
6202.91.00	--Of wool or fine animal hair	10.0%	E
6202.92.00	--Of cotton	10.0%	E
6202.93.00	--Of man-made fibres	10.0%	E
6202.99.00	--Of other textile materials	10.0%	E
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
6203.1	-Suits:		
6203.11.00	--Of wool or fine animal hair	10.0%	G
6203.12.00	--Of synthetic fibres	10.0%	G
6203.19.00	--Of other textile materials	10.0%	G
6203.2	-Ensembles:		
6203.22.00	--Of cotton	10.0%	G
6203.23.00	--Of synthetic fibres	10.0%	G
6203.29.00	--Of other textile materials	10.0%	G
6203.3	-Jackets and blazers:		
6203.31.00	--Of wool or fine animal hair	10.0%	G
6203.32.00	--Of cotton	10.0%	G
6203.33.00	--Of synthetic fibres	10.0%	G
6203.39.00	--Of other textile materials	10.0%	G
6203.4	-Trousers, bib and brace overalls, breeches and shorts:		
6203.41.00	--Of wool or fine animal hair	10.0%	G
6203.42.00	--Of cotton	10.0%	G
6203.43.00	--Of synthetic fibres	10.0%	G
6203.49.00	--Of other textile materials	10.0%	G
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
6204.1	-Suits:		
6204.11.00	--Of wool or fine animal hair	10.0%	E
6204.12.00	--Of cotton	10.0%	E
6204.13.00	--Of synthetic fibres	10.0%	E
6204.19.00	--Of other textile materials	10.0%	E
6204.2	-Ensembles:		
6204.21.00	--Of wool or fine animal hair	10.0%	E
6204.22.00	--Of cotton	10.0%	E
6204.23.00	--Of synthetic fibres	10.0%	E

HS code (HS2012)	Description	Base Rate	Staging Category
6204.29.00	--Of other textile materials	10.0%	E
6204.3	-Jackets and blazers:		
6204.31.00	--Of wool or fine animal hair	10.0%	E
6204.32.00	--Of cotton	10.0%	E
6204.33.00	--Of synthetic fibres	10.0%	E
6204.39.00	--Of other textile materials	10.0%	E
6204.4	-Dresses:		
6204.41.00	--Of wool or fine animal hair	10.0%	E
6204.42.00	--Of cotton	10.0%	E
6204.43.00	--Of synthetic fibres	10.0%	E
6204.44.00	--Of artificial fibres	10.0%	E
6204.49.00	--Of other textile materials	10.0%	E
6204.5	-Skirts and divided skirts:		
6204.51.00	--Of wool or fine animal hair	10.0%	E
6204.52.00	--Of cotton	10.0%	E
6204.53.00	--Of synthetic fibres	10.0%	E
6204.59.00	--Of other textile materials	10.0%	E
6204.6	-Trousers, bib and brace overalls, breeches and shorts:		
6204.61.00	--Of wool or fine animal hair	10.0%	E
6204.62.00	--Of cotton	10.0%	E
6204.63.00	--Of synthetic fibres	10.0%	E
6204.69.00	--Of other textile materials	10.0%	E
6205	MEN'S OR BOYS' SHIRTS:		
6205.20.00	-Of cotton	10.0%	E
6205.30.00	-Of man-made fibres	10.0%	E
6205.90.00	-Of other textile materials	10.0%	E
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES:		
6206.10.00	-Of silk or silk waste	10.0%	E
6206.20.00	-Of wool or fine animal hair	10.0%	E
6206.30.00	-Of cotton	10.0%	E
6206.40.00	-Of man-made fibres	10.0%	E
6206.90.00	-Of other textile materials	10.0%	E
6207	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
6207.1	-Underpants and briefs:		
6207.11.00	--Of cotton	10.0%	E
6207.19.00	--Of other textile materials	10.0%	E
6207.2	-Nightshirts and pyjamas:		
6207.21.00	--Of cotton	10.0%	E
6207.22.00	--Of man-made fibres	10.0%	E
6207.29.00	--Of other textile materials	10.0%	E
6207.9	-Other:		
6207.91.00	--Of cotton	10.0%	E

HS code (HS2012)	Description	Base Rate	Staging Category
6207.99.00	--Of other textile materials	10.0%	E
6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGÉS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
6208.1	-Slips and petticoats:		
6208.11.00	--Of man-made fibres	10.0%	E
6208.19.00	--Of other textile materials	10.0%	E
6208.2	-Nightdresses and pyjamas:		
6208.21.00	--Of cotton	10.0%	E
6208.22.00	--Of man-made fibres	10.0%	E
6208.29.00	--Of other textile materials	10.0%	E
6208.9	-Other:		
6208.91.00	--Of cotton	10.0%	E
6208.92.00	--Of man-made fibres	10.0%	E
6208.99.00	--Of other textile materials	10.0%	E
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES:		
6209.20	-Of cotton:		
6209.20.10	---Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5.0%	B
6209.20.20	---Clothing accessories	0.0%	A
6209.20.90	---Other	10.0%	E
6209.30	-Of synthetic fibres:		
6209.30.10	---Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5.0%	B
6209.30.20	---Clothing accessories	0.0%	A
6209.30.90	---Other	10.0%	E
6209.90	-Of other textile materials:		
6209.90.10	---Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5.0%	B
6209.90.20	---Clothing accessories	0.0%	A
6209.90.90	---Other	10.0%	E
6210	GARMENTS, MADE UP OF FABRICS OF 5602, 5603, 5903, 5906 OR 5907.00.00:		
6210.10	-Of fabrics of 5602 or 5603:		
6210.10.10	---Of nonwovens, being fabric not impregnated or coated	5.0%	B
6210.10.90	---Other	10.0%	E
6210.20.00	-Other garments, of the type described in 6201.11.00 to 6201.19.00	10.0%	E
6210.30.00	-Other garments, of the type described in 6202.11.00 to 6202.19.00	10.0%	E
6210.40	-Other men's or boys' garments:		
6210.40.10	---Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6210.40.20	---Diving dress, wetsuits and similar garments	5.0%	B
6210.40.90	---Other	10.0%	E
6210.50	-Other women's or girls' garments:		
6210.50.10	---Anti-radiation suits, anti-contamination suits, and similar protective garments	5.0%	B
6210.50.20	---Diving dress, wetsuits and similar garments	5.0%	B
6210.50.90	---Other	10.0%	E
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS:		
6211.1	-Swimwear:		
6211.11.00	--Men's or boys'	10.0%	E
6211.12.00	--Women's or girls'	10.0%	E
6211.20.00	-Ski suits	10.0%	E
6211.3	-Other garments, men's or boys':		
6211.32	--Of cotton:		
6211.32.10	---Collars, cuffs and shirt fronts	0.0%	A
6211.32.90	---Other	10.0%	E
6211.33	--Of man-made fibres:		
6211.33.10	---Collars, cuffs and shirt fronts	0.0%	A
6211.33.90	---Other	10.0%	E
6211.39	--Of other textile materials:		
6211.39.10	---Collars, cuffs and shirt fronts	0.0%	A
6211.39.90	---Other	10.0%	E
6211.4	-Other garments, women's or girls':		
6211.42.00	--Of cotton	10.0%	E
6211.43.00	--Of man-made fibres	10.0%	E
6211.49.00	--Of other textile materials	10.0%	E
6212	BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED:		
6212.10.00	-Brassières	10.0%	E
6212.20.00	-Girdles and panty-girdles	10.0%	E
6212.30.00	-Corselettes	10.0%	E
6212.90	-Other:		
6212.90.10	---Goods, as follows: (a) corsets, body suits and the like; (b) parts of brassières, other than: (i) adjustable shoulder straps; or (ii) brassière back replacements, comprising elastic, textile fabric, hooks and eyes; (c) parts of corsets, girdles, panty-girdles, corselettes, body suits and the like	10.0%	E
6212.90.90	---Other	5.0%	B
6213	HANDKERCHIEFS:		
6213.20.00	-Of cotton	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6213.90.00	-Of other textile materials	5.0%	B
6214	SHAWLS, SCARVES, MUFLERS, MANTILLAS, VEILS AND THE LIKE:		
6214.10.00	-Of silk or silk waste	0.0%	A
6214.20.00	-Of wool or fine animal hair	0.0%	A
6214.30.00	-Of synthetic fibres	0.0%	A
6214.40.00	-Of artificial fibres	0.0%	A
6214.90.00	-Of other textile materials	0.0%	A
6215	TIES, BOW TIES AND CRAVATS:		
6215.10.00	-Of silk or silk waste	5.0%	B
6215.20.00	-Of man-made fibres	5.0%	B
6215.90.00	-Of other textile materials	5.0%	B
6216.00.00	GLOVES, MITTENS AND MITTS	0.0%	A
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF 6212:		
6217.10	-Accessories:		
6217.10.10	---Goods, as follows: (a) adjustable shoulder straps of a kind used on female garments; (b) collars and yokes for female garments; (c) footwear	5.0%	B
6217.10.90	---Other	0.0%	A
6217.90	-Parts:		
6217.90.10	---Of goods, as follows: (a) adjustable shoulder straps of a kind used on female garments; (b) collars and yokes for female garments; (c) diving suits, wetsuits and similar articles; (d) footwear; (e) handkerchiefs; (f) of nonwovens of garments of non-wovens; (g) ties, bow ties and cravats	5.0%	B
6217.90.20	---Of clothing accessories, NSA, and of goods of 6211.32.10, 6211.33.10 or 6211.39.10	0.0%	A
6217.90.30	---Shoulder pads	0.0%	A
6217.90.90	---Other	10.0%	E
63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6301	BLANKETS AND TRAVELLING RUGS:		
6301.10.00	-Electric blankets	5.0%	B
6301.20.00	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	5.0%	B
6301.30	-Blankets (other than electric blankets) and travelling rugs, of cotton:		
6301.30.10	---Goods, weighing 339 g/m <sup>2</sup> or more, of 100% cotton	0.0%	A
6301.30.90	---Other	5.0%	B
6301.40.00	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	5.0%	B
6301.90	-Other blankets and travelling rugs:		

HS code (HS2012)	Description	Base Rate	Staging Category
6301.90.10	---Goods, weighing 339 g/m <sup>2</sup> or more, of 100% viscose fibre	0.0%	A
6301.90.90	---Other	5.0%	B
6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN:		
6302.10.00	-Bed linen, knitted or crocheted	10.0%	E
6302.2	-Other bed linen, printed:		
6302.21.00	--Of cotton	10.0%	E
6302.22.00	--Of man-made fibres	10.0%	E
6302.29.00	--Of other textile materials	10.0%	E
6302.3	-Other bed linen:		
6302.31.00	--Of cotton	10.0%	E
6302.32.00	--Of man-made fibres	10.0%	E
6302.39.00	--Of other textile materials	10.0%	E
6302.40.00	-Table linen, knitted or crocheted	5.0%	B
6302.5	-Other table linen:		
6302.51	--Of cotton:		
6302.51.10	---Hand-embroidered or hand-appliqued	0.0%	A
6302.51.90	---Other	5.0%	B
6302.53.00	--Of man-made fibres	5.0%	B
6302.59.00	--Of other textile materials	5.0%	B
6302.60.00	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10.0%	E
6302.9	-Other:		
6302.91	--Of cotton:		
6302.91.10	---Tea towels	0.0%	A
6302.91.20	---Goods, NSA, as follows: (a) facewashers; (b) towels	10.0%	E
6302.91.90	---Other	5.0%	B
6302.93.00	--Of man-made fibres	5.0%	B
6302.99	--Of other textile materials:		
6302.99.10	---Tea towels of flax	0.0%	A
6302.99.90	---Other	5.0%	B
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES:		
6303.1	-Knitted or crocheted:		
6303.12	--Of synthetic fibres:		
6303.12.10	---Curtains	10.0%	E
6303.12.90	---Other	5.0%	B
6303.19	--Of other textile materials:		
6303.19.10	---Curtains	10.0%	E
6303.19.90	---Other	5.0%	B
6303.9	-Other:		
6303.91	--Of cotton:		
6303.91.10	---Goods, as follows: (a) bed valances (ruffles); (b) curtains	10.0%	E
6303.91.90	---Other	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
6303.92	--Of synthetic fibres:		
6303.92.10	---Goods, as follows: (a) bed valances (ruffles); (b) curtains	10.0%	E
6303.92.90	---Other	5.0%	B
6303.99	--Of other textile materials:		
6303.99.10	---Goods, as follows: (a) bed valances (ruffles); (b) curtains	10.0%	E
6303.99.90	---Other	5.0%	B
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF 9404:		
6304.1	-Bedspreads:		
6304.11.00	--Knitted or crocheted	5.0%	B
6304.19	--Other:		
6304.19.10	---Bedspreads, as follows: (a) alhambra; (b) dimity; (c) grecian; (d) honeycomb; (e) marcella	5.0%	B
6304.19.90	---Other	5.0%	B
6304.9	-Other:		
6304.91.00	--Knitted or crocheted	5.0%	B
6304.92.00	--Not knitted or crocheted, of cotton	5.0%	B
6304.93.00	--Not knitted or crocheted, of synthetic fibres	5.0%	B
6304.99.00	--Not knitted or crocheted, of other textile materials	5.0%	B
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS:		
6305.10.00	-Of jute or of other textile bast fibres of 5303	0.0%	A
6305.20.00	-Of cotton	0.0%	A
6305.3	-Of man-made textile materials:		
6305.32.00	--Flexible intermediate bulk containers	5.0%	B
6305.33	--Other, of polyethylene or polypropylene strip or the like:		
6305.33.10	---Woolpacks	0.0%	A
6305.33.90	---Other	5.0%	B
6305.39	--Other:		
6305.39.10	---Woolpacks	0.0%	A
6305.39.90	---Other	5.0%	B
6305.90.00	-Of other textile materials	0.0%	A
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS:		
6306.1	-Tarpaulins, awnings and sunblinds:		
6306.12.00	--Of synthetic fibres	5.0%	B
6306.19.00	--Of other textile materials	5.0%	B
6306.2	-Tents:		
6306.22.00	--Of synthetic fibres	5.0%	B
6306.29.00	--Of other textile materials	5.0%	B
6306.30.00	-Sails	5.0%	B
6306.40.00	-Pneumatic mattresses	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6306.90.00	-Other	5.0%	B
6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS:		
6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths:		
6307.10.10	---Knitted or crocheted	5.0%	B
6307.10.20	---Articles of felt	5.0%	B
6307.10.30	---Nonwovens	5.0%	B
6307.10.90	---Other	5.0%	B
6307.20.00	-Life-jackets and life-belts	5.0%	B
6307.90	-Other:		
6307.90.10	---Knitted or crocheted articles, as follows: (a) consisting of textile materials combined with rubber threads; (b) impregnated, coated, covered or laminated with rubber or made with textile thread impregnated, coated or covered with rubber	5.0%	B
6307.90.2	---Knitted or crocheted articles, NSA:		
6307.90.21	----Ornamental trimmings in the piece	5.0%	B
6307.90.29	----Other	5.0%	B
6307.90.30	---Articles of felt	5.0%	B
6307.90.40	---Nonwovens	5.0%	B
6307.90.9	---Other:		
6307.90.91	----Flags	5.0%	B
6307.90.99	----Other	5.0%	B
6308.00.00	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE	0.0%	A
6309.00.00	WORN CLOTHING AND OTHER WORN ARTICLES	0.0%	A
6310	USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:		
6310.10.00	-Sorted	0.0%	A
6310.90.00	-Other	0.0%	A
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
6401	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES:		
6401.10.00	-Footwear incorporating a protective metal toe-cap	5.0%	F
6401.9	-Other footwear:		
6401.92	--Covering the ankle but not covering the knee:		

HS code (HS2012)	Description	Base Rate	Staging Category
6401.92.10	---Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6401.92.90	---Other	5.0%	F
6401.99	--Other:		
6401.99.10	---Footwear, not covering the knee, of a kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots, not covering the knee	0.0%	A
6401.99.20	---Footwear covering the knee	5.0%	F
6401.99.90	---Other	5.0%	F
6402	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:		
6402.1	-Sports footwear:		
6402.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6402.19.00	--Other	5.0%	F
6402.20.00	-Footwear with upper straps or thongs assembled to the sole by means of plugs	5.0%	F
6402.9	-Other footwear:		
6402.91	--Covering the ankle:		
6402.91.10	---Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	0.0%	A
6402.91.90	---Other	5.0%	F
6402.99	--Other:		
6402.99.10	---Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	0.0%	A
6402.99.90	---Other	5.0%	F
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER:		
6403.1	-Sports footwear:		
6403.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6403.19.00	--Other	5.0%	F
6403.20.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	0.0%	A
6403.40.00	-Other footwear, incorporating a protective metal toe-cap	5.0%	F
6403.5	-Other footwear with outer soles of leather:		
6403.51.00	--Covering the ankle	5.0%	F
6403.59.00	--Other	5.0%	F
6403.9	-Other footwear:		

HS code (HS2012)	Description	Base Rate	Staging Category
6403.91.00	--Covering the ankle	5.0%	F
6403.99.00	--Other	5.0%	F
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS:		
6404.1	-Footwear with outer soles of rubber or plastics:		
6404.11	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
6404.11.10	---Ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6404.11.90	---Other	5.0%	F
6404.19	--Other:		
6404.19.10	---Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits	0.0%	A
6404.19.90	---Other	5.0%	F
6404.20.00	-Footwear with outer soles of leather or composition leather	5.0%	F
6405	OTHER FOOTWEAR:		
6405.10.00	-With uppers of leather or composition leather	5.0%	F
6405.20.00	-With uppers of textile materials	5.0%	F
6405.90	-Other:		
6405.90.10	---Ski-boots, cross-country ski footwear and snowboard boots	0.0%	A
6405.90.90	---Other	5.0%	F
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF:		
6406.10	-Uppers and parts thereof, other than stiffeners:		
6406.10.10	---Parts, of metal	5.0%	B
6406.10.90	---Other	5.0%	B
6406.20.00	-Outer soles and heels, of rubber or plastics	5.0%	B
6406.90	-Other:		
6406.90.10	---Gaiters, leggings and similar articles, and parts thereof	0.0%	A
6406.90.90	---Other	5.0%	B
65	HEADGEAR AND PARTS THEREOF		
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	5.0%	B
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED	0.0%	A
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED:		
6505.00.10	---Of nonwovens, other than hair-nets	5.0%	B
6505.00.90	---Other	0.0%	A
6506	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED:		
6506.10.00	-Safety headgear	0.0%	A
6506.9	-Other:		
6506.91	--Of rubber or of plastics:		
6506.91.10	---Of a kind used solely or principally with diving dress or wetsuits	5.0%	B
6506.91.90	---Other	0.0%	A
6506.99	--Of other materials:		
6506.99.10	---Of nonwovens, sheet paper or paperboard	5.0%	B
6506.99.90	---Other	0.0%	A
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	0.0%	A
66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF		
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS):		
6601.10.00	-Garden or similar umbrellas	5.0%	B
6601.9	-Other:		
6601.91.00	--Having a telescopic shaft	0.0%	A
6601.99.00	--Other	5.0%	B
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND THE LIKE	0.0%	A
6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF 6601 OR 6602.00.00:		
6603.20.00	-Umbrella frames, including frames mounted on shafts (sticks)	0.0%	A
6603.90.00	-Other	0.0%	A
67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF 0505 AND WORKED QUILLS AND SCAPES)	0.0%	A
6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT:		
6702.10.00	-Of plastics	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
6702.90.00	-Of other materials	0.0%	A
6703.00.00	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE	0.0%	A
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED:		
6704.1	-Of synthetic textile materials:		
6704.11.00	--Complete wigs	0.0%	A
6704.19.00	--Other	0.0%	A
6704.20.00	-Of human hair	0.0%	A
6704.90.00	-Of other materials	0.0%	A
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS		
6801.00.00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	0.0%	A
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF 6801.00.00; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE):		
6802.10.00	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	0.0%	A
6802.2	-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21.00	--Marble, travertine and alabaster	5.0%	B
6802.23.00	--Granite	5.0%	B
6802.29.00	--Other stone	0.0%	A
6802.9	-Other:		
6802.91.00	--Marble, travertine and alabaster	5.0%	B
6802.92.00	--Other calcareous stone	0.0%	A
6802.93.00	--Granite	5.0%	B
6802.99.00	--Other stone	5.0%	B
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS:		
6804.10.00	-Millstones and grindstones for milling, grinding or pulping	0.0%	A
6804.2	-Other millstones, grindstones, grinding wheels and the like:		
6804.21.00	--Of agglomerated synthetic or natural diamond	5.0%	B
6804.22.00	--Of other agglomerated abrasives or of ceramics	5.0%	B
6804.23.00	--Of natural stone	0.0%	A
6804.30.00	-Hand sharpening or polishing stones	5.0%	B
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP:		
6805.10.00	-On a base of woven textile fabric only	5.0%	B
6805.20.00	-On a base of paper or paperboard only	5.0%	B
6805.30.00	-On a base of other materials	5.0%	B
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF 6811 OR 6812 OR OF CHAPTER 69:		
6806.10.00	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5.0%	B
6806.20.00	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0.0%	A
6806.90	-Other:		
6806.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
6806.90.90	---Other	5.0%	B
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH):		
6807.10.00	-In rolls	5.0%	B
6807.90.00	-Other	0.0%	A
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER:		
6809.1	-Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00	--Faced or reinforced with paper or paperboard only	5.0%	B
6809.19.00	--Other	5.0%	B
6809.90.00	-Other articles	5.0%	B
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED:		
6810.1	-Tiles, flagstones, bricks and similar articles:		
6810.11.00	--Building blocks and bricks	5.0%	B
6810.19.00	--Other	5.0%	B
6810.9	-Other articles:		
6810.91.00	--Prefabricated structural components for building or civil engineering	5.0%	B
6810.99.00	--Other	5.0%	B
6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE:		
6811.40.00	-Containing asbestos	5.0%	B
6811.8	-Not containing asbestos:		
6811.81.00	--Corrugated sheets	5.0%	B
6811.82.00	--Other sheets, panels, tiles and similar articles	5.0%	B
6811.89.00	--Other articles	5.0%	B
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED OTHER THAN GOODS OF 6811 OR 6813:		
6812.80	-Of crocidolite:		
6812.80.10	---Goods, as follows: (a) clothing, clothing accessories, footwear and headwear; (b) compressed fibre jointing, in sheets or rolls; (c) cords and string, whether or not plaited; (d) fabricated crocidolite fibres; mixtures with a basis of crocidolite and magnesium carbonate; (e) paper, millboard and felt; (f) woven or knitted fabric; (g) yarn and thread	0.0%	A
6812.80.20	---Of a kind used as components in passenger motor vehicles	5.0%	D
6812.80.90	---Other	0.0%	A
6812.9	-Other:		
6812.91.00	--Clothing, clothing accessories, footwear and headgear	0.0%	A
6812.92.00	--Paper, millboard and felt	0.0%	A
6812.93.00	--Compressed asbestos fibre jointing, in sheets or rolls	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
6812.99	--Other:		
6812.99.10	---Goods, as follows: (a) fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; (b) yarn and thread; (c) cords and string, whether or not plaited; (d) woven or knitted fabric	0.0%	A
6812.99.20	---Of a kind used as components in passenger motor vehicles	5.0%	D
6812.99.90	---Other	0.0%	A
6813	FRICION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS:		
6813.20	-Containing asbestos:		
6813.20.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
6813.20.90	---Other	5.0%	B
6813.8	-Not containing asbestos:		
6813.81	--Brake linings and pads:		
6813.81.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
6813.81.90	---Other	5.0%	B
6813.89	--Other:		
6813.89.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
6813.89.90	---Other	5.0%	B
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS:		
6814.10.00	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5.0%	B
6814.90.00	-Other	5.0%	B
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED:		
6815.10.00	-Non-electrical articles of graphite or other carbon	5.0%	B
6815.20.00	-Articles of peat	0.0%	A
6815.9	-Other articles:		
6815.91.00	--Containing magnesite, dolomite or chromite	5.0%	B
6815.99.00	--Other	5.0%	B
69	CERAMIC PRODUCTS		

HS code (HS2012)	Description	Base Rate	Staging Category
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	5.0%	B
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS:		
6902.10.00	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	5.0%	B
6902.20.00	-Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	5.0%	B
6902.90.00	-Other	5.0%	B
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS:		
6903.10.00	-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5.0%	B
6903.20.00	-Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	5.0%	B
6903.90.00	-Other	5.0%	B
6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE:		
6904.10.00	-Building bricks	0.0%	A
6904.90.00	-Other	0.0%	A
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS:		
6905.10.00	-Roofing tiles	5.0%	B
6905.90.00	-Other	5.0%	B
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	5.0%	B
6907	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		
6907.10.00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	0.0%	A
6907.90.00	-Other	5.0%	B
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		

HS code (HS2012)	Description	Base Rate	Staging Category
6908.10.00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	0.0%	A
6908.90.00	-Other	5.0%	B
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS:		
6909.1	-Ceramic wares for laboratory, chemical or other technical uses:		
6909.11.00	--Of porcelain or china	5.0%	B
6909.12.00	--Articles having a hardness equivalent to 9 or more on the Mohs scale	5.0%	B
6909.19.00	--Other	5.0%	B
6909.90.00	-Other	5.0%	B
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES:		
6910.10.00	-Of porcelain or china	5.0%	B
6910.90.00	-Other	5.0%	B
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA:		
6911.10.00	-Tableware and kitchenware	5.0%	B
6911.90.00	-Other	5.0%	B
6912.00.00	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	5.0%	B
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES:		
6913.10.00	-Of porcelain or china	5.0%	B
6913.90.00	-Other	5.0%	B
6914	OTHER CERAMIC ARTICLES:		
6914.10.00	-Of porcelain or china	5.0%	B
6914.90.00	-Other	5.0%	B
70	GLASS AND GLASSWARE		
7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0.0%	A
7002	GLASS IN BALLS (OTHER THAN MICROSOPHERES OF 7018), RODS OR TUBES, UNWORKED:		
7002.10.00	-Balls	0.0%	A
7002.20.00	-Rods	0.0%	A
7002.3	-Tubes:		
7002.31.00	--Of fused quartz or other fused silica	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7002.32.00	--Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	0.0%	A
7002.39.00	--Other	0.0%	A
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7003.1	-Non-wired sheets:		
7003.12.00	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5.0%	B
7003.19.00	--Other	5.0%	B
7003.20.00	-Wired sheets	5.0%	B
7003.30.00	-Profiles	5.0%	B
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7004.20.00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0.0%	A
7004.90.00	-Other glass	0.0%	A
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7005.10.00	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5.0%	B
7005.2	-Other non-wired glass:		
7005.21.00	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5.0%	B
7005.29.00	--Other	5.0%	B
7005.30.00	-Wired glass	0.0%	A
7006.00.00	GLASS OF 7003, 7004 OR 7005, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5.0%	B
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS:		
7007.1	-Toughened (tempered) safety glass:		
7007.11	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.11.1	---For motor vehicles:		
7007.11.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
7007.11.19	----Other	5.0%	B
7007.11.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7007.19.00	--Other	5.0%	B
7007.2	-Laminated safety glass:		
7007.21	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.21.1	---For motor vehicles:		
7007.21.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
7007.21.19	----Other	5.0%	B
7007.21.90	---Other	5.0%	B
7007.29.00	--Other	5.0%	B
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	5.0%	B
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS:		
7009.10	-Rear-view mirrors for vehicles:		
7009.10.10	---Of a kind used on vehicles of 8702, 8703 or 8704	5.0%	D
7009.10.90	---Other	5.0%	B
7009.9	-Other:		
7009.91.00	--Unframed	5.0%	B
7009.92.00	--Framed	5.0%	B
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS:		
7010.10.00	-Ampoules	5.0%	B
7010.20.00	-Stoppers, lids and other closures	0.0%	A
7010.9	-Other:		
7010.90.10	---Phials, not exceeding 0.15 l	5.0%	B
7010.90.90	---Other	0.0%	A
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE:		
7011.10.00	-For electric lighting	0.0%	A
7011.20.00	-For cathode-ray tubes	0.0%	A
7011.90.00	-Other	0.0%	A
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF 7010 OR 7018):		
7013.10.00	-Of glass-ceramics	0.0%	A
7013.2	-Stemware drinking glasses, other than of glass-ceramics:		
7013.22.00	--Of lead crystal	0.0%	A
7013.28.00	--Other	5.0%	B
7013.3	-Other drinking glasses, other than of glass-ceramics:		
7013.33.00	--Of lead crystal	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7013.37.00	--Other	5.0%	B
7013.4	-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
7013.41.00	--Of lead crystal	0.0%	A
7013.42.00	--Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	5.0%	B
7013.49.00	--Other	5.0%	B
7013.9	-Other glassware:		
7013.91.00	--Of lead crystal	0.0%	A
7013.99	--Other:		
7013.99.10	---Goods, as follows: (a) figures of a kind commonly used as ornaments in the household; (b) statuary figures	0.0%	A
7013.99.90	---Other	5.0%	B
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF 7015), NOT OPTICALLY WORKED:		
7014.00.20	---Reflectors and refractors for lighting purposes of a kind used with: (a) vehicles of 8701.20.00, 8702, 8703, 8704 or 8705; (b) trailers for articulated vehicles of 8716	5.0%	D
7014.00.90	---Other	0.0%	A
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES:		
7015.10.00	-Glasses for corrective spectacles	0.0%	A
7015.90.00	-Other	0.0%	A
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS:		
7016.10.00	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	0.0%	A
7016.90.00	-Other	0.0%	A
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED:		
7017.10.00	-Of fused quartz or other fused silica	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7017.20.00	-Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	5.0%	B
7017.90.00	-Other	5.0%	B
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER:		
7018.10.00	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	0.0%	A
7018.20.00	-Glass microspheres not exceeding 1 mm in diameter	5.0%	B
7018.90.00	-Other	0.0%	A
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS):		
7019.1	-Slivers, rovings, yarn and chopped strands:		
7019.11.00	--Chopped strands, of a length of not more than 50 mm	5.0%	B
7019.12.00	--Rovings	5.0%	B
7019.19.00	--Other	5.0%	B
7019.3	-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019.31.00	--Mats	5.0%	B
7019.32.00	--Thin sheets (voiles)	0.0%	A
7019.39	--Other:		
7019.39.10	---Of glass wool	5.0%	B
7019.39.90	---Other	5.0%	B
7019.40.00	-Woven fabrics of rovings	5.0%	B
7019.5	-Other woven fabrics:		
7019.51.00	--Of a width not exceeding 30 cm	5.0%	B
7019.52.00	--Of a width exceeding 30 cm, plain weave, weighing less than $250 \text{ g/m}^2$ , of filaments measuring per single yarn not more than 136 tex	5.0%	B
7019.59.00	--Other	5.0%	B
7019.90	-Other:		
7019.90.10	---Glass wool and articles thereof	5.0%	B
7019.90.90	---Other	5.0%	B
7020	OTHER ARTICLES OF GLASS:		
7020.00.10	---Optical fibre preforms, being goods of a kind used in the manufacture of optical fibres	5.0%	B
7020.00.90	---Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
7101	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
7101.10.00	-Natural pearls	0.0%	A
7101.2	-Cultured pearls:		
7101.21.00	--Unworked	0.0%	A
7101.22.00	--Worked	0.0%	A
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET:		
7102.10.00	-Unsorted	0.0%	A
7102.2	-Industrial:		
7102.21.00	--Unworked or simply sawn, cleaved or bruted	0.0%	A
7102.29.00	--Other	0.0%	A
7102.3	-Non-industrial:		
7102.31.00	--Unworked or simply sawn, cleaved or bruted	0.0%	A
7102.39.00	--Other	0.0%	A
7103	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
7103.10.00	-Unworked or simply sawn or roughly shaped	0.0%	A
7103.9	-Otherwise worked:		
7103.91.00	--Rubies, sapphires and emeralds	0.0%	A
7103.99.00	--Other	0.0%	A
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
7104.10.00	-Piezo-electric quartz	0.0%	A
7104.20.00	-Other, unworked or simply sawn or roughly shaped	0.0%	A
7104.90.00	-Other	0.0%	A
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES:		
7105.10.00	-Of diamonds	0.0%	A
7105.90.00	-Other	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
7106.10.00	-Powder	0.0%	A
7106.9	-Other:		
7106.91.00	--Unwrought	0.0%	A
7106.92.00	--Semi-manufactured	0.0%	A
7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	0.0%	A
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
7108.1	-Non-monetary:		
7108.11.00	--Powder	0.0%	A
7108.12.00	--Other unwrought forms	0.0%	A
7108.13.00	--Other semi-manufactured forms	0.0%	A
7108.20.00	-Monetary	0.0%	A
7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	0.0%	A
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
7110.1	-Platinum:		
7110.11.00	--Unwrought or in powder form	0.0%	A
7110.19.00	--Other	0.0%	A
7110.2	-Palladium:		
7110.21.00	--Unwrought or in powder form	0.0%	A
7110.29.00	--Other	0.0%	A
7110.3	-Rhodium:		
7110.31.00	--Unwrought or in powder form	0.0%	A
7110.39.00	--Other	0.0%	A
7110.4	-Iridium, osmium and ruthenium:		
7110.41.00	--Unwrought or in powder form	0.0%	A
7110.49.00	--Other	0.0%	A
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	0.0%	A
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL:		
7112.30.00	-Ash containing precious metal or precious metal compounds	0.0%	A
7112.9	-Other:		
7112.91.00	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7112.92.00	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0.0%	A
7112.99.00	--Other	0.0%	A
7113	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7113.1	-Of precious metal whether or not plated or clad with precious metal:		
7113.11.00	--Of silver, whether or not plated or clad with other precious metal	5.0%	B
7113.19.00	--Of other precious metal, whether or not plated or clad with precious metal	5.0%	B
7113.20.00	-Of base metal clad with precious metal	5.0%	B
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7114.1	-Of precious metal whether or not plated or clad with precious metal:		
7114.11.00	--Of silver, whether or not plated or clad with other precious metal	5.0%	B
7114.19.00	--Of other precious metal, whether or not plated or clad with precious metal	5.0%	B
7114.20.00	-Of base metal clad with precious metal	5.0%	B
7115	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7115.10.00	-Catalysts in the form of wire cloth or grill, of platinum	0.0%	A
7115.90.00	-Other	0.0%	A
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED):		
7116.10.00	-Of natural or cultured pearls	5.0%	B
7116.20.00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	5.0%	B
7117	IMITATION JEWELLERY:		
7117.1	-Of base metal, whether or not plated with precious metal:		
7117.11.00	--Cuff-links and studs	5.0%	B
7117.19.00	--Other	5.0%	B
7117.90.00	-Other	5.0%	B
7118	COIN:		
7118.10.00	-Coin (other than gold coin), not being legal tender	0.0%	A
7118.90.00	-Other	0.0%	A
72	IRON AND STEEL		
7201	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS:		

HS code (HS2012)	Description	Base Rate	Staging Category
7201.10.00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5.0%	B
7201.20.00	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5.0%	B
7201.50.00	-Alloy pig iron; spiegeleisen	0.0%	A
7202	FERRO-ALLOYS:		
7202.1	-Ferro-manganese:		
7202.11.00	--Containing by weight more than 2% of carbon	0.0%	A
7202.19.00	--Other	0.0%	A
7202.2	-Ferro-silicon:		
7202.21.00	--Containing by weight more than 55% of silicon	0.0%	A
7202.29.00	--Other	0.0%	A
7202.30.00	-Ferro-silico-manganese	0.0%	A
7202.4	-Ferro-chromium:		
7202.41.00	--Containing by weight more than 4% of carbon	0.0%	A
7202.49.00	--Other	0.0%	A
7202.50.00	-Ferro-silico-chromium	0.0%	A
7202.60.00	-Ferro-nickel	0.0%	A
7202.70.00	-Ferro-molybdenum	0.0%	A
7202.80.00	-Ferro-tungsten and ferro-silico-tungsten	0.0%	A
7202.9	-Other:		
7202.91.00	--Ferro-titanium and ferro-silico-titanium	0.0%	A
7202.92.00	--Ferro-vanadium	0.0%	A
7202.93.00	--Ferro-niobium	0.0%	A
7202.99.00	--Other	0.0%	A
7203	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS:		
7203.10.00	-Ferrous products obtained by direct reduction of iron ore	0.0%	A
7203.90.00	-Other	0.0%	A
7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL:		
7204.10.00	-Waste and scrap of cast iron	0.0%	A
7204.2	-Waste and scrap of alloy steel:		
7204.21.00	--Of stainless steel	0.0%	A
7204.29.00	--Other	0.0%	A
7204.30.00	-Waste and scrap of tinned iron or steel	0.0%	A
7204.4	-Other waste and scrap:		
7204.41.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0.0%	A
7204.49.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7204.50.00	-Remelting scrap ingots	5.0%	B
7205	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL:		
7205.10.00	-Granules	0.0%	A
7205.2	-Powders:		
7205.21.00	--Of alloy steel	0.0%	A
7205.29.00	--Other	0.0%	A
7206	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF 7203):		
7206.10.00	-Ingots	0.0%	A
7206.90.00	-Other	5.0%	B
7207	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL:		
7207.1	-Containing by weight less than 0.25% of carbon:		
7207.11.00	--Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5.0%	B
7207.12.00	--Other, of rectangular (other than square) cross-section	5.0%	B
7207.19.00	--Other	5.0%	B
7207.20.00	-Containing by weight 0.25% or more of carbon	5.0%	B
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED:		
7208.10.00	-In coils, not further worked than hot-rolled, with patterns in relief	5.0%	B
7208.2	-Other, in coils, not further worked than hot-rolled, pickled:		
7208.25.00	--Of a thickness of 4.75 mm or more	5.0%	B
7208.26.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7208.27.00	--Of a thickness of less than 3 mm	5.0%	B
7208.3	-Other, in coils, not further worked than hot-rolled:		
7208.36.00	--Of a thickness exceeding 10 mm	5.0%	B
7208.37.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.0%	B
7208.38.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7208.39.00	--Of a thickness of less than 3 mm	5.0%	B
7208.40.00	-Not in coils, not further worked than hot-rolled, with patterns in relief	5.0%	B
7208.5	-Other, not in coils, not further worked than hot-rolled:		
7208.51.00	--Of a thickness exceeding 10 mm	5.0%	D
7208.52.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.0%	D
7208.53.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7208.54.00	--Of a thickness of less than 3 mm	5.0%	B
7208.90.00	-Other	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
7209	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED:		
7209.1	-In coils, not further worked than cold-rolled (cold-reduced):		
7209.15.00	--Of a thickness of 3 mm or more	5.0%	D
7209.16.00	--Of a thickness exceeding 1 mm but less than 3 mm	5.0%	D
7209.17.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.0%	D
7209.18.00	--Of a thickness of less than 0.5 mm	5.0%	D
7209.2	-Not in coils, not further worked than cold-rolled (cold-reduced):		
7209.25.00	--Of a thickness of 3 mm or more	5.0%	D
7209.26.00	--Of a thickness exceeding 1 mm but less than 3 mm	5.0%	D
7209.27.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.0%	D
7209.28.00	--Of a thickness of less than 0.5 mm	5.0%	D
7209.90.00	-Other	5.0%	D
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED:		
7210.1	-Plated or coated with tin:		
7210.11.00	--Of a thickness of 0.5 mm or more	0.0%	A
7210.12.00	--Of a thickness of less than 0.5 mm	0.0%	A
7210.20.00	-Plated or coated with lead, including terne-plate	0.0%	A
7210.30.00	-Electrolytically plated or coated with zinc	5.0%	D
7210.4	-Otherwise plated or coated with zinc:		
7210.41.00	--Corrugated	5.0%	D
7210.49.00	--Other	5.0%	D
7210.50.00	-Plated or coated with chromium oxides or with chromium and chromium oxides	5.0%	D
7210.6	-Plated or coated with aluminium:		
7210.61.00	--Plated or coated with aluminium-zinc alloys	5.0%	D
7210.69.00	--Other	5.0%	D
7210.70.00	-Painted, varnished or coated with plastics	5.0%	D
7210.90.00	-Other	5.0%	D
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED:		
7211.1	-Not further worked than hot-rolled:		
7211.13.00	--Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5.0%	B
7211.14.00	--Other, of a thickness of 4.75 mm or more	5.0%	B
7211.19.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7211.2	-Not further worked than cold-rolled (cold-reduced):		
7211.23.00	--Containing by weight less than 0.25% of carbon	5.0%	D
7211.29.00	--Other	5.0%	D
7211.90.00	-Other	5.0%	D
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED:		
7212.10.00	-Plated or coated with tin	0.0%	A
7212.20.00	-Electrolytically plated or coated with zinc	5.0%	D
7212.30.00	-Otherwise plated or coated with zinc	5.0%	D
7212.40.00	-Painted, varnished or coated with plastics	5.0%	D
7212.50.00	-Otherwise plated or coated	5.0%	D
7212.60.00	-Clad	5.0%	D
7213	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL:		
7213.10.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	5.0%	B
7213.20.00	-Other, of free-cutting steel	5.0%	B
7213.9	-Other:		
7213.91.00	--Of circular cross-section measuring less than 14 mm in diameter	5.0%	B
7213.99.00	--Other	5.0%	B
7214	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING:		
7214.10.00	-Forged	5.0%	B
7214.20.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	5.0%	B
7214.30.00	-Other, of free-cutting steel	5.0%	B
7214.9	-Other:		
7214.91.00	--Of rectangular (other than square) cross-section	5.0%	B
7214.99.00	--Other	5.0%	B
7215	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL:		
7215.10	-Of free-cutting steel, not further worked than cold-formed or cold-finished:		
7215.10.10	---"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7215.10.90	---Other	5.0%	B
7215.50	-Other, not further worked than cold-formed or cold-finished:		
7215.50.10	---"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7215.50.90	---Other	5.0%	B
7215.90.00	-Other	5.0%	B
7216	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL:		
7216.10.00	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5.0%	B
7216.2	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21.00	--L sections	5.0%	B
7216.22.00	--T sections	5.0%	B
7216.3	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
7216.31.00	--U sections	5.0%	D
7216.32.00	--I sections	5.0%	D
7216.33.00	--H sections	5.0%	D
7216.40.00	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5.0%	D
7216.50.00	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5.0%	B
7216.6	-Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.61.00	--Obtained from flat-rolled products	5.0%	B
7216.69.00	--Other	5.0%	B
7216.9	-Other:		
7216.91.00	--Cold-formed or cold-finished from flat-rolled products	5.0%	B
7216.99.00	--Other	5.0%	B
7217	WIRE OF IRON OR NON-ALLOY STEEL:		
7217.10.00	-Not plated or coated, whether or not polished	5.0%	D
7217.20.00	-Plated or coated with zinc	5.0%	D
7217.30.00	-Plated or coated with other base metals	5.0%	D
7217.90.00	-Other	5.0%	D
7218	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL:		
7218.10.00	-Ingots and other primary forms	5.0%	B
7218.9	-Other:		
7218.91.00	--Of rectangular (other than square) cross-section	5.0%	B
7218.99.00	--Other	5.0%	B
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE:		
7219.1	-Not further worked than hot-rolled, in coils:		
7219.11.00	--Of a thickness exceeding 10 mm	0.0%	A
7219.12.00	--Of a thickness of 4.75 mm or more but not exceeding 10mm	5.0%	B
7219.13.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7219.14.00	--Of a thickness of less than 3 mm	0.0%	A
7219.2	-Not further worked than hot-rolled, not in coils:		
7219.21.00	--Of a thickness exceeding 10 mm	5.0%	B
7219.22.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.0%	B
7219.23.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7219.24.00	--Of a thickness of less than 3 mm	5.0%	B
7219.3	-Not further worked than cold-rolled (cold-reduced):		
7219.31.00	--Of a thickness of 4.75 mm or more	5.0%	B
7219.32.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.0%	B
7219.33.00	--Of a thickness exceeding 1 mm but less than 3 mm	5.0%	B
7219.34.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.0%	B
7219.35.00	--Of a thickness of less than 0.5 mm	5.0%	B
7219.90.00	-Other	5.0%	B
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM:		
7220.1	-Not further worked than hot-rolled:		
7220.11.00	--Of a thickness of 4.75 mm or more	5.0%	B
7220.12.00	--Of a thickness of less than 4.75 mm	5.0%	B
7220.20.00	-Not further worked than cold-rolled (cold-reduced)	5.0%	B
7220.90.00	-Other	5.0%	B
7221.00.00	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	5.0%	B
7222	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL:		
7222.1	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11.00	--Of circular cross-section	0.0%	A
7222.19.00	--Other	5.0%	B
7222.20.00	-Bars and rods, not further worked than cold-formed or cold-finished	5.0%	B
7222.30.00	-Other bars and rods	5.0%	B
7222.40.00	-Angles, shapes and sections	5.0%	B
7223.00.00	WIRE OF STAINLESS STEEL	5.0%	B
7224	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL:		
7224.10.00	-Ingots and other primary forms	5.0%	B
7224.90.00	-Other	5.0%	B
7225	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE:		
7225.1	-Of silicon-electrical steel:		
7225.11.00	--Grain-oriented	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
7225.19.00	--Other	5.0%	B
7225.30.00	-Other, not further worked than hot-rolled, in coils	5.0%	B
7225.40.00	-Other, not further worked than hot-rolled, not in coils	5.0%	B
7225.50.00	-Other, not further worked than cold-rolled (cold-reduced)	5.0%	B
7225.9	-Other:		
7225.91.00	--Electrolytically plated or coated with zinc	5.0%	B
7225.92.00	--Otherwise plated or coated with zinc	5.0%	B
7225.99.00	--Other	5.0%	B
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM:		
7226.1	-Of silicon-electrical steel:		
7226.11.00	--Grain-oriented	5.0%	B
7226.19.00	--Other	5.0%	B
7226.20.00	-Of high speed steel	5.0%	B
7226.9	-Other:		
7226.91.00	--Not further worked than hot-rolled	5.0%	B
7226.92.00	--Not further worked than cold-rolled (cold-reduced)	5.0%	B
7226.99.00	--Other	5.0%	B
7227	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL:		
7227.10.00	-Of high speed steel	0.0%	A
7227.20	-Of silico-manganese steel:		
7227.20.10	---"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7227.20.20	---Goods, NSA, as follows: (a) containing less than 0.35% of carbon; (b) containing more than 1.2% of manganese	5.0%	B
7227.20.90	---Other	5.0%	B
7227.90	-Other:		
7227.90.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7227.90.90	---Other	5.0%	B
7228	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL:		
7228.10.00	-Bars and rods, of high speed steel	5.0%	B
7228.20	-Bars and rods, of silico-manganese steel:		
7228.20.10	---"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7228.20.2	---Goods, NSA, as follows: (a) containing less than 0.35% of carbon; (b) containing more than 1.2% of manganese:		

HS code (HS2012)	Description	Base Rate	Staging Category
7228.20.21	----Not further worked than cold-formed or cold-finished	5.0%	B
7228.20.29	----Other	5.0%	B
7228.20.90	---Other	5.0%	B
7228.30	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7228.30.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7228.30.90	---Other	5.0%	B
7228.40	-Other bars and rods, not further worked than forged:		
7228.40.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7228.40.90	---Other	5.0%	B
7228.50.00	-Other bars and rods, not further worked than cold-formed or cold-finished	5.0%	B
7228.60	-Other bars and rods:		
7228.60.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5.0%	B
7228.60.90	---Other	5.0%	B
7228.70.00	-Angles, shapes and sections	5.0%	B
7228.80.00	-Hollow drill bars and rods	5.0%	B
7229	WIRE OF OTHER ALLOY STEEL:		
7229.20.00	-Of silico-manganese steel	5.0%	B
7229.90	-Other:		
7229.90.10	---Of high speed steel	0.0%	A
7229.90.90	---Other	5.0%	B
73	ARTICLES OF IRON OR STEEL		
7301	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL:		
7301.10.00	-Sheet piling	5.0%	B
7301.20.00	-Angles, shapes and sections	5.0%	B
7302	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS:		
7302.10.00	-Rails	5.0%	B
7302.30.00	-Switch blades, crossing frogs, point rods and other crossing pieces	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7302.40.00	-Fish-plates and sole plates	5.0%	B
7302.90.00	-Other	5.0%	B
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5.0%	B
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL:		
7304.1	-Line pipe of a kind used for oil or gas pipelines:		
7304.11.00	--Of stainless steel	5.0%	B
7304.19.00	--Other	5.0%	B
7304.2	-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.22.00	--Drill pipe of stainless steel	5.0%	B
7304.23.00	--Other drill pipe	5.0%	B
7304.24.00	--Other, of stainless steel	5.0%	B
7304.29.00	--Other	5.0%	B
7304.3	-Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	--Cold-drawn or cold-rolled (cold- reduced)	5.0%	B
7304.39.00	--Other	5.0%	B
7304.4	-Other, of circular cross-section, of stainless steel:		
7304.41.00	--Cold-drawn or cold-rolled (cold- reduced)	5.0%	B
7304.49.00	--Other	5.0%	B
7304.5	-Other, of circular cross-section, of other alloy steel:		
7304.51.00	--Cold-drawn or cold-rolled (cold- reduced)	5.0%	B
7304.59.00	--Other	5.0%	B
7304.90.00	-Other	5.0%	B
7305	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL:		
7305.1	-Line pipe of a kind used for oil or gas pipelines:		
7305.11.00	--Longitudinally submerged arc welded	5.0%	D
7305.12.00	--Other, longitudinally welded	5.0%	D
7305.19.00	--Other	5.0%	D
7305.20.00	-Casing of a kind used in drilling for oil or gas	5.0%	D
7305.3	-Other, welded:		
7305.31.00	--Longitudinally welded	5.0%	D
7305.39.00	--Other	5.0%	D
7305.90.00	-Other	5.0%	D
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL:		
7306.1	-Line pipe of a kind used for oil or gas pipelines:		

HS code (HS2012)	Description	Base Rate	Staging Category
7306.11.00	--Welded, of stainless steel	5.0%	D
7306.19.00	--Other	5.0%	D
7306.2	-Casing and tubing of a kind used in drilling for oil or gas:		
7306.21.00	--Welded, of stainless steel	5.0%	D
7306.29.00	--Other	5.0%	D
7306.30.00	-Other, welded, of circular cross-section, of iron or non-alloy steel	5.0%	D
7306.40.00	-Other, welded, of circular cross-section, of stainless steel	5.0%	D
7306.50.00	-Other, welded, of circular cross-section, of other alloy steel	5.0%	D
7306.6	-Other, welded, of non-circular cross-section:		
7306.61.00	--Of square or rectangular cross-section	5.0%	D
7306.69.00	--Of other non-circular cross-section	5.0%	D
7306.90.00	-Other	5.0%	D
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL:		
7307.1	-Cast fittings:		
7307.11.00	--Of non-malleable cast iron	5.0%	B
7307.19.00	--Other	5.0%	B
7307.2	-Other, of stainless steel:		
7307.21.00	--Flanges	5.0%	B
7307.22.00	--Threaded elbows, bends and sleeves	5.0%	B
7307.23.00	--Butt welding fittings	5.0%	B
7307.29.00	--Other	5.0%	B
7307.9	-Other:		
7307.91.00	--Flanges	5.0%	B
7307.92.00	--Threaded elbows, bends and sleeves	5.0%	B
7307.93.00	--Butt welding fittings	5.0%	B
7307.99.00	--Other	5.0%	B
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406.00.00) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL:		
7308.10.00	-Bridges and bridge-sections	5.0%	B
7308.20.00	-Towers and lattice masts	5.0%	B
7308.30.00	-Doors, windows and their frames and thresholds for doors	5.0%	B
7308.40.00	-Equipment for scaffolding, shuttering, propping or pit-propping	5.0%	B
7308.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5.0%	B
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
7310.10.00	-Of a capacity of 50 l or more	5.0%	B
7310.2	-Of a capacity of less than 50 l:		
7310.21.00	--Cans which are to be closed by soldering or crimping	5.0%	B
7310.29.00	--Other	5.0%	B
7311.00.00	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	5.0%	B
7312	STRANDED WIRE, ROPES, CABLES, PLAIED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED:		
7312.10.00	-Stranded wire, ropes and cables	5.0%	B
7312.90.00	-Other	5.0%	B
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	0.0%	A
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL:		
7314.1	-Woven cloth:		
7314.12.00	--Endless bands for machinery, of stainless steel	5.0%	B
7314.14.00	--Other woven cloth, of stainless steel	5.0%	B
7314.19.00	--Other	0.0%	A
7314.20.00	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	0.0%	A
7314.3	-Other grill, netting and fencing, welded at the intersection:		
7314.31.00	--Plated or coated with zinc	0.0%	A
7314.39.00	--Other	0.0%	A
7314.4	-Other cloth, grill, netting and fencing:		
7314.41.00	--Plated or coated with zinc	0.0%	A
7314.42.00	--Coated with plastics	0.0%	A
7314.49.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7314.50.00	-Expanded metal	5.0%	B
7315	CHAIN AND PARTS THEREOF, OF IRON OR STEEL:		
7315.1	-Articulated link chain and parts thereof:		
7315.11.00	--Roller chain	5.0%	B
7315.12.00	--Other chain	5.0%	B
7315.19.00	--Parts	5.0%	B
7315.20.00	-Skid chain	0.0%	A
7315.8	-Other chain:		
7315.81.00	--Stud-link	0.0%	A
7315.82.00	--Other, welded link	5.0%	B
7315.89.00	--Other	5.0%	B
7315.90.00	-Other parts	5.0%	B
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	5.0%	B
7317	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER:		
7317.00.10	---Horse-shoe nails	0.0%	A
7317.00.90	---Other	5.0%	B
7318	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL:		
7318.1	-Threaded articles:		
7318.11.00	--Coach screws	5.0%	B
7318.12.00	--Other wood screws	5.0%	B
7318.13.00	--Screw hooks and screw rings	0.0%	A
7318.14.00	--Self-tapping screws	5.0%	B
7318.15.00	--Other screws and bolts, whether or not with their nuts or washers	5.0%	B
7318.16.00	--Nuts	5.0%	B
7318.19.00	--Other	5.0%	B
7318.2	-Non-threaded articles:		
7318.21.00	--Spring washers and other lock washers	5.0%	B
7318.22.00	--Other washers	5.0%	B
7318.23.00	--Rivets	5.0%	B
7318.24.00	--Cotters and cotter-pins	5.0%	B
7318.29.00	--Other	5.0%	B
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED:		

HS code (HS2012)	Description	Base Rate	Staging Category
7319.40.00	-Safety pins and other pins	0.0%	A
7319.90.00	-Other	0.0%	A
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL:		
7320.10.00	-Leaf-springs and leaves therefor	5.0%	C
7320.20.00	-Helical springs	5.0%	C
7320.90.00	-Other	5.0%	D
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL:		
7321.1	-Cooking appliances and plate warmers:		
7321.11.00	--For gas fuel or for both gas and other fuels	5.0%	B
7321.12.00	--For liquid fuel	5.0%	B
7321.19.00	--Other, including appliances for solid fuel	5.0%	B
7321.8	-Other appliances:		
7321.81.00	--For gas fuel or for both gas and other fuels	5.0%	B
7321.82.00	--For liquid fuel	5.0%	B
7321.89.00	--Other, including appliances for solid fuel	5.0%	B
7321.90.00	-Parts	5.0%	B
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL:		
7322.1	-Radiators and parts thereof:		
7322.11.00	--Of cast iron	5.0%	C
7322.19.00	--Other	5.0%	B
7322.90.00	-Other	5.0%	B
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL:		
7323.10.00	-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5.0%	B
7323.9	-Other:		
7323.91.00	--Of cast iron, not enamelled	0.0%	A
7323.92.00	--Of cast iron, enamelled	5.0%	B
7323.93.00	--Of stainless steel	5.0%	B
7323.94.00	--Of iron (other than cast iron) or steel, enamelled	5.0%	B
7323.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7324	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL:		
7324.10.00	-Sinks and wash basins, of stainless steel	5.0%	B
7324.2	-Baths:		
7324.21.00	--Of cast iron, whether or not enamelled	5.0%	B
7324.29.00	--Other	5.0%	B
7324.90.00	-Other, including parts	5.0%	B
7325	OTHER CAST ARTICLES OF IRON OR STEEL:		
7325.10.00	-Of non-malleable cast iron	5.0%	B
7325.9	-Other:		
7325.91.00	--Grinding balls and similar articles for mills	5.0%	B
7325.99.00	--Other	5.0%	B
7326	OTHER ARTICLES OF IRON OR STEEL:		
7326.1	-Forged or stamped, but not further worked:		
7326.11.00	--Grinding balls and similar articles for mills	5.0%	B
7326.19.00	--Other	5.0%	D
7326.20.00	-Articles of iron or steel wire	5.0%	B
7326.90	-Other:		
7326.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	B
7326.90.90	---Other	5.0%	B
74	COPPER AND ARTICLES THEREOF		
7401.00.00	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)	0.0%	A
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0.0%	A
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT:		
7403.1	-Refined copper:		
7403.11.00	--Cathodes and sections of cathodes	0.0%	A
7403.12.00	--Wire-bars	0.0%	A
7403.13.00	--Billets	0.0%	A
7403.19.00	--Other	0.0%	A
7403.2	-Copper alloys:		
7403.21.00	--Copper-zinc base alloys (brass)	0.0%	A
7403.22.00	--Copper-tin base alloys (bronze)	0.0%	A
7403.29.00	--Other copper alloys (other than master alloys of 7405.00.00)	0.0%	A
7404.00.00	COPPER WASTE AND SCRAP	0.0%	A
7405.00.00	MASTER ALLOYS OF COPPER	0.0%	A
7406	COPPER POWDERS AND FLAKES:		
7406.10.00	-Powders of non-lamellar structure	0.0%	A
7406.20.00	-Powders of lamellar structure; flakes	0.0%	A
7407	COPPER BARS, RODS AND PROFILES:		
7407.10.00	-Of refined copper	5.0%	B
7407.2	-Of copper alloys:		



HS code (HS2012)	Description	Base Rate	Staging Category
7407.21.00	--Of copper-zinc base alloys (brass)	5.0%	B
7407.29.00	--Other	5.0%	B
7408	COPPER WIRE:		
7408.1	-Of refined copper:		
7408.11.00	--Of which the maximum cross-sectional dimension exceeds 6 mm	5.0%	B
7408.19.00	--Other	5.0%	B
7408.2	-Of copper alloys:		
7408.21.00	--Of copper-zinc base alloys (brass)	5.0%	B
7408.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.0%	B
7408.29.00	--Other	5.0%	B
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM:		
7409.1	-Of refined copper:		
7409.11.00	--In coils	5.0%	B
7409.19.00	--Other	5.0%	B
7409.2	-Of copper-zinc base alloys (brass):		
7409.21.00	--In coils	5.0%	B
7409.29.00	--Other	5.0%	B
7409.3	-Of copper-tin base alloys (bronze):		
7409.31.00	--In coils	5.0%	B
7409.39.00	--Other	5.0%	B
7409.40.00	-Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.0%	B
7409.90.00	-Of other copper alloys	5.0%	B
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 mm:		
7410.1	-Not backed:		
7410.11.00	--Of refined copper	5.0%	B
7410.12.00	--Of copper alloys	5.0%	B
7410.2	-Backed:		
7410.21.00	--Of refined copper	5.0%	B
7410.22.00	--Of copper alloys	5.0%	B
7411	COPPER TUBES AND PIPES:		
7411.10.00	-Of refined copper	5.0%	D
7411.2	-Of copper alloys:		
7411.21.00	--Of copper-zinc base alloys (brass)	5.0%	B
7411.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel zinc base alloys (nickel silver)	5.0%	B
7411.29.00	--Other	5.0%	B
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):		

HS code (HS2012)	Description	Base Rate	Staging Category
7412.10.00	-Of refined copper	5.0%	B
7412.20.00	-Of copper alloys	5.0%	B
7413.00.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	5.0%	B
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER:		
7415.10.00	-Nails and tacks, drawing pins, staples and similar articles	5.0%	B
7415.2	-Other articles, not threaded:		
7415.21.00	--Washers (including spring washers)	5.0%	B
7415.29.00	--Other	5.0%	B
7415.3	-Other threaded articles:		
7415.33.00	--Screws; bolts and nuts	5.0%	B
7415.39.00	--Other	5.0%	B
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER:		
7418.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5.0%	B
7418.20.00	-Sanitary ware and parts thereof	5.0%	B
7419	OTHER ARTICLES OF COPPER:		
7419.10.00	-Chain and parts thereof	0.0%	A
7419.9	-Other:		
7419.91.00	--Cast, moulded, stamped or forged, but not further worked	5.0%	B
7419.99.00	--Other	5.0%	B
75	NICKEL AND ARTICLES THEREOF		
7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY:		
7501.10.00	-Nickel mattes	0.0%	A
7501.20.00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	0.0%	A
7502	UNWROUGHT NICKEL:		
7502.10.00	-Nickel, not alloyed	0.0%	A
7502.20.00	-Nickel alloys	0.0%	A
7503.00.00	NICKEL WASTE AND SCRAP	0.0%	A
7504.00.00	NICKEL POWDERS AND FLAKES	0.0%	A
7505	NICKEL BARS, RODS, PROFILES AND WIRE:		
7505.1	-Bars, rods and profiles:		
7505.11.00	--Of nickel, not alloyed	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7505.12.00	--Of nickel alloys	0.0%	A
7505.2	-Wire:		
7505.21.00	--Of nickel, not alloyed	0.0%	A
7505.22.00	--Of nickel alloys	0.0%	A
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL:		
7506.10.00	-Of nickel, not alloyed	0.0%	A
7506.20.00	-Of nickel alloys	0.0%	A
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):		
7507.1	-Tubes and pipes:		
7507.11.00	--Of nickel, not alloyed	0.0%	A
7507.12.00	--Of nickel alloys	0.0%	A
7507.20.00	-Tube or pipe fittings	5.0%	B
7508	OTHER ARTICLES OF NICKEL:		
7508.10.00	-Cloth, grill and netting, of nickel wire	0.0%	A
7508.90.00	-Other	0.0%	A
76	ALUMINIUM AND ARTICLES THEREOF		
7601	UNWROUGHT ALUMINIUM:		
7601.10.00	-Aluminium, not alloyed	0.0%	A
7601.20.00	-Aluminium alloys	0.0%	A
7602.00.00	ALUMINIUM WASTE AND SCRAP	0.0%	A
7603	ALUMINIUM POWDERS AND FLAKES:		
7603.10.00	-Powders of non-lamellar structure	0.0%	A
7603.20.00	-Powders of lamellar structure; flakes	0.0%	A
7604	ALUMINIUM BARS, RODS AND PROFILES:		
7604.10.00	-Of aluminium, not alloyed	5.0%	B
7604.2	-Of aluminium alloys:		
7604.21.00	--Hollow profiles	5.0%	B
7604.29.00	--Other	5.0%	B
7605	ALUMINIUM WIRE:		
7605.1	-Of aluminium, not alloyed:		
7605.11.00	--Of which the maximum cross-sectional dimension exceeds 7 mm	5.0%	B
7605.19.00	--Other	5.0%	B
7605.2	-Of aluminium alloys:		
7605.21.00	--Of which the maximum cross-sectional dimension exceeds 7 mm	5.0%	B
7605.29.00	--Other	5.0%	B
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM:		
7606.1	-Rectangular (including square):		
7606.11.00	--Of aluminium, not alloyed	5.0%	B
7606.12.00	--Of aluminium alloys	5.0%	B
7606.9	-Other:		
7606.91.00	--Of aluminium, not alloyed	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7606.92.00	--Of aluminium alloys	5.0%	B
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM:		
7607.1	-Not backed:		
7607.11.00	--Rolled but not further worked	5.0%	B
7607.19.00	--Other	5.0%	B
7607.20.00	-Backed	5.0%	B
7608	ALUMINIUM TUBES AND PIPES:		
7608.10.00	-Of aluminium, not alloyed	5.0%	B
7608.20.00	-Of aluminium alloys	5.0%	B
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	5.0%	B
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406.00.00) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES:		
7610.10.00	-Doors, windows and their frames and thresholds for doors	5.0%	B
7610.90.00	-Other	5.0%	B
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5.0%	B
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
7612.10.00	-Collapsible tubular containers	0.0%	A
7612.90.00	-Other	5.0%	B
7613.00.00	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	5.0%	B
7614	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED:		
7614.10.00	-With steel core	5.0%	B
7614.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM:		
7615.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5.0%	B
7615.20.00	-Sanitary ware and parts thereof	5.0%	B
7616	OTHER ARTICLES OF ALUMINIUM:		
7616.10.00	-Nails, tacks, staples (other than those of 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5.0%	B
7616.9	-Other:		
7616.91.00	--Cloth, grill, netting and fencing, of aluminium wire	5.0%	B
7616.99.00	--Other	5.0%	B
78	LEAD AND ARTICLES THEREOF		
7801	UNWROUGHT LEAD:		
7801.10.00	-Refined lead	0.0%	A
7801.9	-Other:		
7801.91.00	--Containing by weight antimony as the principal other element	0.0%	A
7801.99.00	--Other	0.0%	A
7802.00.00	LEAD WASTE AND SCRAP	0.0%	A
7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES:		
7804.1	-Plates, sheets, strip and foil:		
7804.11.00	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0.0%	A
7804.19.00	--Other	0.0%	A
7804.20.00	-Powders and flakes	0.0%	A
7806	OTHER ARTICLES OF LEAD:		
7806.00.10	---Goods, as follows: (a) lead bars, rods, profiles and wire; (b) lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0.0%	A
7806.00.90	---Other	5.0%	B
79	ZINC AND ARTICLES THEREOF		
7901	UNWROUGHT ZINC:		
7901.1	-Zinc, not alloyed:		
7901.11.00	--Containing by weight 99.99% or more of zinc	0.0%	A
7901.12.00	--Containing by weight less than 99.99% of zinc	0.0%	A
7901.20.00	-Zinc alloys	0.0%	A
7902.00.00	ZINC WASTE AND SCRAP	0.0%	A
7903	ZINC DUST, POWDERS AND FLAKES:		
7903.10.00	-Zinc dust	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
7903.90.00	-Other	0.0%	A
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0.0%	A
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0.0%	A
7907	OTHER ARTICLES OF ZINC:		
7907.00.10	---Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0.0%	A
7907.00.90	---Other	5.0%	B
80	TIN AND ARTICLES THEREOF		
8001	UNWROUGHT TIN:		
8001.10.00	-Tin, not alloyed	0.0%	A
8001.20.00	-Tin alloys	0.0%	A
8002.00.00	TIN WASTE AND SCRAP	0.0%	A
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0.0%	A
8007.00.00	OTHER ARTICLES OF TIN	0.0%	A
81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF		
8101	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8101.10.00	-Powders	0.0%	A
8101.9	-Other:		
8101.94.00	--Unwrought tungsten, including bars and rods obtained simply by sintering	0.0%	A
8101.96.00	--Wire	0.0%	A
8101.97.00	--Waste and scrap	0.0%	A
8101.99.00	--Other	0.0%	A
8102	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8102.10.00	-Powders	0.0%	A
8102.9	-Other:		
8102.94.00	--Unwrought molybdenum, including bars and rods obtained simply by sintering	0.0%	A
8102.95.00	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0.0%	A
8102.96.00	--Wire	0.0%	A
8102.97.00	--Waste and scrap	0.0%	A
8102.99.00	--Other	0.0%	A
8103	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8103.20.00	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0.0%	A
8103.30.00	-Waste and scrap	0.0%	A
8103.90.00	-Other	0.0%	A
8104	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8104.1	-Unwrought magnesium:		
8104.11.00	--Containing at least 99.8% by weight of magnesium	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8104.19.00	--Other	0.0%	A
8104.20.00	-Waste and scrap	0.0%	A
8104.30.00	-Raspings, turnings and granules, graded according to size; powders	0.0%	A
8104.90.00	-Other	0.0%	A
8105	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8105.20.00	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0.0%	A
8105.30.00	-Waste and scrap	0.0%	A
8105.90.00	-Other	0.0%	A
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0.0%	A
8107	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8107.20.00	-Unwrought cadmium; powders	0.0%	A
8107.30.00	-Waste and scrap	0.0%	A
8107.90.00	-Other	0.0%	A
8108	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8108.20.00	-Unwrought titanium; powders	0.0%	A
8108.30.00	-Waste and scrap	0.0%	A
8108.90.00	-Other	0.0%	A
8109	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8109.20.00	-Unwrought zirconium; powders	0.0%	A
8109.30.00	-Waste and scrap	0.0%	A
8109.90.00	-Other	0.0%	A
8110	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8110.10.00	-Unwrought antimony; powders	0.0%	A
8110.20.00	-Waste and scrap	0.0%	A
8110.90.00	-Other	0.0%	A
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0.0%	A
8112	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP:		
8112.1	-Beryllium:		
8112.12.00	--Unwrought; powders	0.0%	A
8112.13.00	--Waste and scrap	0.0%	A
8112.19.00	--Other	0.0%	A
8112.2	-Chromium:		

HS code (HS2012)	Description	Base Rate	Staging Category
8112.21.00	--Unwrought; powders	0.0%	A
8112.22.00	--Waste and scrap	0.0%	A
8112.29.00	--Other	0.0%	A
8112.5	-Thallium:		
8112.51.00	--Unwrought; powders	0.0%	A
8112.52.00	--Waste and scrap	0.0%	A
8112.59.00	--Other	0.0%	A
8112.9	-Other:		
8112.92.00	--Unwrought; waste and scrap; powders	0.0%	A
8112.99.00	--Other	0.0%	A
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0.0%	A
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
8201	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY:		
8201.10.00	-Spades and shovels	5.0%	B
8201.30.00	-Mattocks, picks, hoes and rakes	5.0%	B
8201.40.00	-Axes, bill hooks and similar hewing tools	5.0%	B
8201.50.00	-Secateurs and similar one-handed pruners and shears (including poultry shears)	5.0%	B
8201.60.00	-Hedge shears, two-handed pruning shears and similar two-handed shears	5.0%	B
8201.90.00	-Other hand tools of a kind used in agriculture, horticulture or forestry	5.0%	B
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES):		
8202.10.00	-Hand saws	5.0%	B
8202.20.00	-Band saw blades	5.0%	B
8202.3	-Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	--With working part of steel	5.0%	B
8202.39.00	--Other, including parts	5.0%	B
8202.40.00	-Chain saw blades	0.0%	A
8202.9	-Other saw blades:		
8202.91.00	--Straight saw blades, for working metal	5.0%	B
8202.99.00	--Other	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
8203	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS:		
8203.10.00	-Files, rasps and similar tools	5.0%	B
8203.20.00	-Pliers (including cutting pliers), pincers, tweezers and similar tools	5.0%	B
8203.30.00	-Metal cutting shears and similar tools	5.0%	B
8203.40.00	-Pipe-cutters, bolt croppers, perforating punches and similar tools	5.0%	B
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES:		
8204.1	-Hand-operated spanners and wrenches:		
8204.11.00	--Non-adjustable	5.0%	B
8204.12.00	--Adjustable	5.0%	B
8204.20.00	-Interchangeable spanner sockets, with or without handles	5.0%	B
8205	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE-TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS:		
8205.10.00	-Drilling, threading or tapping tools	5.0%	B
8205.20.00	-Hammers and sledge hammers	5.0%	B
8205.30.00	-Planes, chisels, gouges and similar cutting tools for working wood	5.0%	B
8205.40.00	-Screwdrivers	5.0%	B
8205.5	-Other hand tools (including glaziers' diamonds):		
8205.51.00	--Household tools	5.0%	B
8205.59.00	--Other	5.0%	B
8205.60.00	-Blow lamps	0.0%	A
8205.70.00	-Vices, clamps and the like	5.0%	B
8205.90.00	-Other, including sets of articles of two or more of the foregoing subheadings of this heading	5.0%	B
8206.00.00	TOOLS OF TWO OR MORE OF 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE	5.0%	B
8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS:		

HS code (HS2012)	Description	Base Rate	Staging Category
8207.1	-Rock drilling or earth boring tools:		
8207.13.00	--With working part of cermets	5.0%	B
8207.19.00	--Other, including parts	5.0%	B
8207.20.00	-Dies for drawing or extruding metal	5.0%	B
8207.30.00	-Tools for pressing, stamping or punching	5.0%	B
8207.40.00	-Tools for tapping or threading	5.0%	B
8207.50.00	-Tools for drilling, other than for rock drilling	5.0%	B
8207.60.00	-Tools for boring or broaching	5.0%	B
8207.70.00	-Tools for milling	5.0%	B
8207.80.00	-Tools for turning	5.0%	B
8207.90.00	-Other interchangeable tools	5.0%	B
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES:		
8208.10.00	-For metal working	5.0%	B
8208.20.00	-For wood working	5.0%	B
8208.30.00	-For kitchen appliances or for machines used by the food industry	5.0%	B
8208.40	-For agricultural, horticultural or forestry machines:		
8208.40.10	---Designed for use with wood chipping machines	5.0%	B
8208.40.90	---Other	0.0%	A
8208.90.00	-Other	5.0%	B
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	5.0%	B
8210.00.00	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	5.0%	B
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF 8208, AND BLADES THEREFOR:		
8211.10.00	-Sets of assorted articles	5.0%	B
8211.9	-Other:		
8211.91.00	--Table knives having fixed blades	5.0%	B
8211.92	--Other knives having fixed blades:		
8211.92.10	---Kitchen knives, butchers' knives and slaughtermen's knives	5.0%	B
8211.92.90	---Other	5.0%	B
8211.93.00	--Knives having other than fixed blades	0.0%	A
8211.94	--Blades:		
8211.94.10	---For table knives, kitchen knives, butchers' knives and slaughtermen's knives	5.0%	B
8211.94.90	---Other	5.0%	B
8211.95	--Handles of base metal:		
8211.95.10	---For table knives, kitchen knives, butchers' knives and slaughtermen's knives	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8211.95.90	---Other	5.0%	B
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS):		
8212.10.00	-Razors	0.0%	A
8212.20.00	-Safety razor blades, including razor blade blanks in strips	0.0%	A
8212.90.00	-Other parts	0.0%	A
8213.00.00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	0.0%	A
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES):		
8214.10.00	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	0.0%	A
8214.20.00	-Manicure or pedicure sets and instruments (including nail files)	0.0%	A
8214.90.00	-Other	0.0%	A
8215	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE:		
8215.10.00	-Sets of assorted articles containing at least one article plated with precious metal	5.0%	B
8215.20.00	-Other sets of assorted articles	5.0%	B
8215.9	-Other:		
8215.91.00	--Plated with precious metal	5.0%	B
8215.99.00	--Other	5.0%	B
83	MISCELLANEOUS ARTICLES OF BASE METAL		
8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL:		
8301.10.00	-Padlocks	5.0%	B
8301.20.00	-Locks of a kind used for motor vehicles	5.0%	D
8301.30.00	-Locks of a kind used for furniture	5.0%	B
8301.40.00	-Other locks	5.0%	B
8301.50.00	-Clasps and frames with clasps, incorporating locks	0.0%	A
8301.60.00	-Parts	5.0%	D
8301.70.00	-Keys presented separately	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL:		
8302.10.00	-Hinges	5.0%	D
8302.20.00	-Castors	5.0%	B
8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	5.0%	D
8302.4	-Other mountings, fittings and similar articles:		
8302.41.00	--Suitable for buildings	5.0%	B
8302.42.00	--Other, suitable for furniture	5.0%	B
8302.49.00	--Other	5.0%	B
8302.50.00	-Hat-racks, hat-pegs, brackets and similar fixtures	5.0%	B
8302.60.00	-Automatic door closers	5.0%	B
8303.00.00	ARMoured OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	5.0%	B
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF 9403	5.0%	B
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL:		
8305.10.00	-Fittings for loose-leaf binders or files	5.0%	B
8305.20.00	-Staples in strips	5.0%	B
8305.90.00	-Other, including parts	5.0%	B
8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL:		
8306.10.00	-Bells, gongs and the like	5.0%	B
8306.2	-Statuettes and other ornaments:		
8306.21.00	--Plated with precious metal	5.0%	B
8306.29.00	--Other	5.0%	B
8306.30.00	-Photograph, picture or similar frames; mirrors	5.0%	B
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS:		

HS code (HS2012)	Description	Base Rate	Staging Category
8307.10.00	-Of iron or steel	5.0%	B
8307.90.00	-Of other base metal	5.0%	B
8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL:		
8308.10.00	-Hooks, eyes and eyelets	5.0%	B
8308.20.00	-Tubular or bifurcated rivets	5.0%	B
8308.90.00	-Other, including parts	5.0%	B
8309	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL:		
8309.10.00	-Crown corks	5.0%	B
8309.90.00	-Other	5.0%	B
8310.00.00	SIGN PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF 9405	5.0%	D
8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING:		
8311.10.00	-Coated electrodes of base metal, for electric arc-welding	5.0%	B
8311.20.00	-Cored wire of base metal, for electric arc-welding	5.0%	B
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5.0%	B
8311.90.00	-Other	0.0%	A
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIIC SEPARATION:		
8401.10.00	-Nuclear reactors	5.0%	B
8401.20.00	-Machinery and apparatus for isotopic separation, and parts thereof	0.0%	A
8401.30.00	-Fuel elements (cartridges), non-irradiated	5.0%	B
8401.40.00	-Parts of nuclear reactors	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS:		
8402.1	-Steam or other vapour generating boilers:		
8402.11.00	--Watertube boilers with a steam production exceeding 45 t per hour	5.0%	B
8402.12.00	--Watertube boilers with a steam production not exceeding 45 t per hour	5.0%	B
8402.19.00	--Other vapour generating boilers, including hybrid boilers	5.0%	B
8402.20.00	-Super-heated water boilers	5.0%	B
8402.90.00	-Parts	5.0%	B
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF 8402:		
8403.10.00	-Boilers	5.0%	B
8403.90.00	-Parts	5.0%	B
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF 8402 OR 8403 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS:		
8404.10.00	-Auxiliary plant for use with boilers of 8402 or 8403	5.0%	B
8404.20.00	-Condensers for steam or other vapour power units	5.0%	B
8404.90.00	-Parts	5.0%	B
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS:		
8405.10.00	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5.0%	B
8405.90.00	-Parts	5.0%	B
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES:		
8406.10.00	-Turbines for marine propulsion	0.0%	A
8406.8	-Other turbines:		
8406.81.00	--Of an output exceeding 40 MW	0.0%	A
8406.82.00	--Of an output not exceeding 40 MW	0.0%	A
8406.90.00	-Parts	0.0%	A
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES:		
8407.10.00	-Aircraft engines	0.0%	A
8407.2	-Marine propulsion engines:		
8407.21.00	--Outboard motors	0.0%	A
8407.29.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8407.3	-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	--Of a cylinder capacity not exceeding 50 cm <sup>3</sup>	0.0%	A
8407.32.00	--Of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	0.0%	A
8407.33	--Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 1 000 cm <sup>3</sup> :		
8407.33.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	C
8407.33.90	---Other	0.0%	A
8407.34	--Of a cylinder capacity exceeding 1 000 cm <sup>3</sup> :		
8407.34.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8407.34.20	---Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	5.0%	B
8407.34.90	---Other	0.0%	A
8407.90	-Other engines:		
8407.90.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8407.90.20	---Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	0.0%	A
8407.90.30	---Engines, NSA, having a power not exceeding 3.6 kW	5.0%	B
8407.90.90	---Other	0.0%	A
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES):		
8408.10.00	-Marine propulsion engines	0.0%	A
8408.20	-Engines of a kind used for the propulsion of vehicles of Chapter 87:		
8408.20.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8408.20.20	---Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	5.0%	D
8408.20.90	---Other	0.0%	A
8408.90.00	-Other engines	0.0%	A
8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF 8407 OR 8408:		
8409.10.00	-For aircraft engines	5.0%	B
8409.9	-Other:		
8409.91	--Suitable for use solely or principally with spark-ignition internal combustion piston engines:		

HS code (HS2012)	Description	Base Rate	Staging Category
8409.91.10	---Parts, as follows: (a) carburettors, and parts thereof, not being suitable for use with motorcycles; (b) piston pins; (c) piston rings; (d) valves; (e) of engines of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705; (f) of a kind used with engines having a power not exceeding 4.5 kW of 8407.31.00	5.0%	B
8409.91.90	---Other	0.0%	A
8409.99	--Other:		
8409.99.10	---Parts, as follows: (a) piston pins; (b) piston rings; (c) valves; (d) for engines of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, but not including fuel injection equipment and parts thereof unless for use in the assembly or manufacture of those vehicles	5.0%	C
8409.99.90	---Other	0.0%	A
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR:		
8410.1	-Hydraulic turbines and water wheels:		
8410.11.00	--Of a power not exceeding 1 000 kW	5.0%	B
8410.12.00	--Of a power exceeding 1 000 kW but not exceeding 10 000 kW	5.0%	B
8410.13.00	--Of a power exceeding 10 000 kW	5.0%	B
8410.90.00	-Parts, including regulators	5.0%	B
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:		
8411.1	-Turbo-jets:		
8411.11.00	--Of a thrust not exceeding 25 kN	0.0%	A
8411.12.00	--Of a thrust exceeding 25 kN	0.0%	A
8411.2	-Turbo-propellers:		
8411.21.00	--Of a power not exceeding 1 100 kW	0.0%	A
8411.22.00	--Of a power exceeding 1 100 kW	0.0%	A
8411.8	-Other gas turbines:		
8411.81.00	--Of a power not exceeding 5 000 kW	0.0%	A
8411.82.00	--Of a power exceeding 5 000 kW	0.0%	A
8411.9	-Parts:		
8411.91.00	--Of turbo-jets or turbo-propellers	0.0%	A
8411.99.00	--Other	0.0%	A
8412	OTHER ENGINES AND MOTORS:		
8412.10.00	-Reaction engines other than turbo-jets	0.0%	A
8412.2	-Hydraulic power engines and motors:		
8412.21.00	--Linear acting (cylinders)	5.0%	B
8412.29.00	--Other	5.0%	B
8412.3	-Pneumatic power engines and motors:		
8412.31.00	--Linear acting (cylinders)	5.0%	B
8412.39	--Other:		



HS code (HS2012)	Description	Base Rate	Staging Category
8412.39.10	---Goods, as follows: (a) actuators for the mechanical operation of control valves; (b) engines operated by an external source of compressed gas and having a maximum gas consumption rate not exceeding 0.07 m <sup>3</sup> /minute	5.0%	B
8412.39.90	---Other	0.0%	A
8412.80.00	-Other	0.0%	A
8412.90	-Parts:		
8412.90.10	---For engines of 8412.10.00, 8412.39.90 or 8412.80.00	0.0%	A
8412.90.90	---Other	5.0%	B
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS:		
8413.1	-Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5.0%	B
8413.19.00	--Other	5.0%	B
8413.20.00	-Hand pumps, other than those of 8413.11.00 or 8413.19.00	5.0%	B
8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
8413.30.10	---Pumps, as follows: (a) fuel pumps, used solely or principally with compression-ignition engines; (b) oil or petrol pumps for use in the assembly or manufacture of engines for: (i) vehicles, having a power exceeding 7.46 kW, of 8701.10.00, 8701.90.11 or 8701.90.19; (ii) vehicles of 8701.30.00, 8701.90.90 or 8709.19.00	0.0%	A
8413.30.90	---Other	5.0%	C
8413.40.00	-Concrete pumps	5.0%	B
8413.50	-Other reciprocating positive displacement pumps:		
8413.50.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.50.90	---Other	5.0%	B
8413.60	-Other rotary positive displacement pumps:		
8413.60.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.60.90	---Other	5.0%	B
8413.70	-Other centrifugal pumps:		
8413.70.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.70.90	---Other	5.0%	B
8413.8	-Other pumps, liquid elevators:		
8413.81	--Pumps:		

HS code (HS2012)	Description	Base Rate	Staging Category
8413.81.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.81.90	---Other	5.0%	B
8413.82.00	--Liquid elevators	5.0%	B
8413.9	-Parts:		
8413.91	--Of pumps:		
8413.91.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5.0%	B
8413.91.20	---Of pumps of 8413.30.10	0.0%	A
8413.91.90	---Other	5.0%	B
8413.92.00	--Of liquid elevators	5.0%	B
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS:		
8414.10.00	-Vacuum pumps	5.0%	B
8414.20.00	-Hand- or foot-operated air pumps	0.0%	A
8414.30.00	-Compressors of a kind used in refrigerating equipment	5.0%	D
8414.40	-Air compressors mounted on a wheeled chassis for towing:		
8414.40.10	---Reciprocating or rotary, having a capacity not exceeding 3 m <sup>3</sup> of free air delivered per minute	5.0%	B
8414.40.20	---Reciprocating or rotary, having a capacity exceeding 3 m <sup>3</sup> but not exceeding 25 m <sup>3</sup> of free air delivered per minute	5.0%	B
8414.40.90	---Other	0.0%	A
8414.5	-Fans:		
8414.51.00	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5.0%	B
8414.59	--Other:		
8414.59.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8414.59.90	---Other	5.0%	B
8414.60.00	-Hoods having a maximum horizontal side not exceeding 120 cm	5.0%	B
8414.80	-Other:		
8414.80.1	---Reciprocating or rotary air compressors or pumps, having a capacity not exceeding 3 m <sup>3</sup> of free air delivered per minute:		
8414.80.11	----Aquarium aerators	0.0%	A
8414.80.19	----Other	5.0%	B
8414.80.20	---Reciprocating or rotary air compressors or pumps, having a capacity exceeding 3 m <sup>3</sup> but not exceeding 25 m <sup>3</sup> of free air delivered per minute	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8414.80.30	---Electro-mechanical tools for working in the hand, with self-contained electric motor, NSA	5.0%	B
8414.80.90	---Other	0.0%	A
8414.90	-Parts:		
8414.90.10	---Of goods of 8414.20.00, 8414.40.90 or 8414.80.90	0.0%	A
8414.90.20	---Of goods of 8414.40.20 or 8414.80.20	5.0%	B
8414.90.90	---Other	5.0%	B
8415	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED:		
8415.10.00	-Window or wall types, self-contained or "split-system"	5.0%	B
8415.20.00	-Of a kind used for persons, in motor vehicles	5.0%	D
8415.8	-Other:		
8415.81.00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	5.0%	B
8415.82.00	--Other, incorporating a refrigerating unit	5.0%	B
8415.83.00	--Not incorporating a refrigerating unit	5.0%	B
8415.90.00	-Parts	5.0%	B
8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES:		
8416.10.00	-Furnace burners for liquid fuel	5.0%	B
8416.20.00	-Other furnace burners, including combination burners	5.0%	B
8416.30.00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5.0%	B
8416.90.00	-Parts	5.0%	B
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC:		
8417.10.00	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5.0%	B
8417.20.00	-Bakery ovens, including biscuit ovens	5.0%	B
8417.80.00	-Other	5.0%	B
8417.90.00	-Parts	5.0%	B
8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF 8415:		
8418.10.00	-Combined refrigerator-freezers, fitted with separate external doors	5.0%	B
8418.2	-Refrigerators, household type:		
8418.21.00	--Compression-type	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8418.29.00	--Other	5.0%	B
8418.30.00	-Freezers of the chest type, not exceeding 800 l capacity	5.0%	B
8418.40.00	-Freezers of the upright type, not exceeding 900 l capacity	5.0%	B
8418.50.00	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	5.0%	B
8418.6	-Other refrigerating or freezing equipment; heat pumps:		
8418.61.00	--Heat pumps other than air conditioning machines of 8415	5.0%	B
8418.69.00	--Other	5.0%	B
8418.9	-Parts:		
8418.91.00	--Furniture designed to receive refrigerating or freezing equipment	5.0%	B
8418.99.00	--Other	5.0%	B
8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC:		
8419.1	-Instantaneous or storage water heaters, non-electric:		
8419.11.00	--Instantaneous gas water heaters	5.0%	B
8419.19.00	--Other	5.0%	B
8419.20.00	-Medical, surgical or laboratory sterilisers	5.0%	B
8419.3	-Dryers:		
8419.31.00	--For agricultural products	5.0%	B
8419.32.00	--For wood, paper pulp, paper or paperboard	5.0%	B
8419.39	--Other:		
8419.39.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8419.39.90	---Other	5.0%	B
8419.40.00	-Distilling or rectifying plant	5.0%	B
8419.50	-Heat exchange units:		
8419.50.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8419.50.90	---Other	5.0%	B
8419.60.00	-Machinery for liquefying air or other gases	0.0%	A
8419.8	-Other machinery, plant and equipment:		
8419.81	--For making hot drinks or for cooking or heating food:		

HS code (HS2012)	Description	Base Rate	Staging Category
8419.81.10	---Hot drink dispensing machines	5.0%	B
8419.81.90	---Other	5.0%	B
8419.89	--Other:		
8419.89.20	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8419.89.90	---Other	5.0%	B
8419.90.00	-Parts	5.0%	B
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR:		
8420.10.00	-Calendering or other rolling machines	0.0%	A
8420.9	-Parts:		
8420.91.00	--Cylinders	5.0%	B
8420.99.00	--Other	0.0%	A
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES:		
8421.1	-Centrifuges, including centrifugal dryers:		
8421.11.00	--Cream separators	0.0%	A
8421.12.00	--Clothes-dryers	5.0%	B
8421.19.00	--Other	5.0%	B
8421.2	-Filtering or purifying machinery and apparatus for liquids:		
8421.21	--For filtering or purifying water:		
8421.21.10	---Filtering machinery and apparatus for use with swimming pools	5.0%	B
8421.21.90	---Other	5.0%	B
8421.22.00	--For filtering or purifying beverages other than water	5.0%	B
8421.23.00	--Oil or petrol-filters for internal combustion engines	5.0%	C
8421.29.00	--Other	5.0%	B
8421.3	-Filtering or purifying machinery and apparatus for gases:		
8421.31.00	--Intake air filters for internal combustion engines	5.0%	C
8421.39.00	--Other	5.0%	B
8421.9	-Parts:		
8421.91.00	--Of centrifuges, including centrifugal dryers	5.0%	B
8421.99.00	--Other	5.0%	B
8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES:		

HS code (HS2012)	Description	Base Rate	Staging Category
8422.1	-Dish washing machines:		
8422.11.00	--Of the household type	5.0%	B
8422.19.00	--Other	5.0%	B
8422.20.00	-Machinery for cleaning or drying bottles or other containers	5.0%	B
8422.30	-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:		
8422.30.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8422.30.90	---Other	5.0%	B
8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
8422.40.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8422.40.90	---Other	0.0%	A
8422.90.00	-Parts	5.0%	B
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS:		
8423.10.00	-Personal weighing machines, including baby scales; household scales	5.0%	B
8423.20.00	-Scales for continuous weighing of goods on conveyors	5.0%	B
8423.30.00	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5.0%	B
8423.8	-Other weighing machinery:		
8423.81.00	--Having a maximum weighing capacity not exceeding 30 kg	5.0%	B
8423.82.00	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	5.0%	B
8423.89.00	--Other	5.0%	B
8423.90.00	-Weighing machine weights of all kinds; parts of weighing machinery	5.0%	B
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:		
8424.10.00	-Fire extinguishers, whether or not charged	5.0%	B
8424.20.00	-Spray guns and similar appliances	5.0%	B
8424.30	-Steam or sand blasting machines and similar jet projecting machines:		

HS code (HS2012)	Description	Base Rate	Staging Category
8424.30.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8424.30.90	---Other	5.0%	B
8424.8	-Other appliances:		
8424.81.00	--Agricultural or horticultural	5.0%	B
8424.89	--Other:		
8424.89.10	---Devices for washing motor vehicle windscreens, headlamps or windows	5.0%	D
8424.89.40	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5.0%	B
8424.89.90	---Other	5.0%	B
8424.90	-Parts:		
8424.90.20	---Of goods of 8424.30.10	5.0%	B
8424.90.90	---Other	5.0%	D
8425	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS:		
8425.1	-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425.11.00	--Powered by electric motor	5.0%	B
8425.19.00	--Other	5.0%	B
8425.3	-Winches; capstans:		
8425.31.00	--Powered by electric motor	5.0%	B
8425.39.00	--Other	5.0%	B
8425.4	-Jacks; hoists of a kind used for raising vehicles:		
8425.41.00	--Built-in jacking systems of a type used in garages	5.0%	B
8425.42.00	--Other jacks and hoists, hydraulic	5.0%	C
8425.49.00	--Other	5.0%	B
8426	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE:		
8426.1	-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11.00	--Overhead travelling cranes on fixed support	5.0%	B
8426.12.00	--Mobile lifting frames on tyres and straddle carriers	5.0%	B
8426.19.00	--Other	5.0%	B
8426.20.00	-Tower cranes	5.0%	B
8426.30.00	-Portal or pedestal jib cranes	5.0%	B
8426.4	-Other machinery, self-propelled:		
8426.41.00	--On tyres	5.0%	B
8426.49.00	--Other	5.0%	B
8426.9	-Other machinery:		
8426.91.00	--Designed for mounting on road vehicles	5.0%	B
8426.99.00	--Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:		
8427.10.00	-Self-propelled trucks powered by an electric motor	5.0%	B
8427.20.00	-Other self-propelled trucks	5.0%	B
8427.90.00	-Other trucks	5.0%	B
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):		
8428.10.00	-Lifts and skip hoists	5.0%	B
8428.20.00	-Pneumatic elevators and conveyors	5.0%	B
8428.3	-Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	--Specially designed for underground use	5.0%	B
8428.32.00	--Other, bucket type	5.0%	B
8428.33.00	--Other, belt type	5.0%	B
8428.39.00	--Other	5.0%	B
8428.40.00	-Escalators and moving walkways	5.0%	B
8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5.0%	B
8428.90.00	-Other machinery	5.0%	B
8429	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS:		
8429.1	-Bulldozers and angledozers:		
8429.11.00	--Track laying	0.0%	A
8429.19.00	--Other	0.0%	A
8429.20.00	-Graders and levellers	5.0%	B
8429.30.00	-Scrapers	5.0%	B
8429.40.00	-Tamping machines and road rollers	5.0%	B
8429.5	-Mechanical shovels, excavators and shovel loaders:		
8429.51	--Front-end shovel loaders:		
8429.51.10	---Goods, as follows: (a) track laying; (b) underground loaders having a payload capacity exceeding 16 t	0.0%	A
8429.51.90	---Other	5.0%	B
8429.52	--Machinery with a 360° revolving superstructure:		
8429.52.10	---Goods, as follows: (a) electric walking draglines; (b) excavators of the track laying or wheeled type having an operating weight exceeding 12 t; (c) mechanical shovels having a shovel capacity exceeding 5 m <sup>3</sup>	0.0%	A
8429.52.90	---Other	5.0%	B
8429.59	--Other:		
8429.59.10	---Mechanical shovels having a shovel capacity exceeding 5 m <sup>3</sup>	0.0%	A
8429.59.90	---Other	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW- PLOUGHS AND SNOW-BLOWERS:		
8430.10.00	-Pile-drivers and pile-extractors	0.0%	A
8430.20.00	-Snow-ploughs and snow-blowers	0.0%	A
8430.3	-Coal or rock cutters and tunnelling machinery:		
8430.31.00	--Self-propelled	0.0%	A
8430.39.00	--Other	0.0%	A
8430.4	-Other boring or sinking machinery:		
8430.41.00	--Self-propelled	5.0%	B
8430.49.00	--Other	5.0%	B
8430.50.00	-Other machinery, self-propelled	5.0%	B
8430.6	-Other machinery, not self-propelled:		
8430.61.00	--Tamping or compacting machinery	5.0%	B
8430.69	--Other:		
8430.69.10	---Scrapers	5.0%	B
8430.69.90	---Other	0.0%	A
8431	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF 8425 TO 8430:		
8431.10.00	-Of machinery of 8425	5.0%	B
8431.20.00	-Of machinery of 8427	5.0%	B
8431.3	-Of machinery of 8428:		
8431.31.00	--Of lifts, skip hoists or escalators	5.0%	B
8431.39.00	--Other	5.0%	B
8431.4	-Of machinery of 8426, 8429 or 8430:		
8431.41.00	--Buckets, shovels, grabs and grips	5.0%	B
8431.42.00	--Bulldozer or angledozer blades	5.0%	B
8431.43.00	--Parts for boring or sinking machinery of 8430.41.00 or 8430.49.00	5.0%	B
8431.49	--Other:		
8431.49.10	---Of machinery of 8430.3	0.0%	A
8431.49.90	---Other	5.0%	B
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS:		
8432.10.00	-Ploughs	0.0%	A
8432.2	-Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	--Disc harrows	0.0%	A
8432.29.00	--Other	0.0%	A
8432.30.00	-Seeders, planters and transplanter	0.0%	A
8432.40.00	-Manure spreaders and fertilizer distributors	0.0%	A
8432.80.00	-Other machinery	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8432.90.00	-Parts	0.0%	A
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF 8437:		
8433.1	-Mowers for lawns, parks or sports-grounds:		
8433.11.00	--Powered, with the cutting device rotating in a horizontal plane	5.0%	B
8433.19.00	--Other	5.0%	B
8433.20.00	-Other mowers, including cutter bars for tractor mounting	5.0%	B
8433.30.00	-Other haymaking machinery	5.0%	B
8433.40	-Straw or fodder balers, including pick-up balers:		
8433.40.10	---Round bale hay balers	0.0%	A
8433.40.90	---Other	5.0%	B
8433.5	-Other harvesting machinery; threshing machinery:		
8433.51.00	--Combine harvester-threshers	0.0%	A
8433.52.00	--Other threshing machinery	5.0%	B
8433.53.00	--Root or tuber harvesting machines	5.0%	B
8433.59	--Other:		
8433.59.10	---Goods, as follows: (a) cotton picking machines; (b) green maize harvesters; (c) tree shakers	0.0%	A
8433.59.90	---Other	5.0%	B
8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5.0%	B
8433.90	-Parts:		
8433.90.10	---Of machines of 8433.51.00	0.0%	A
8433.90.90	---Other	5.0%	B
8434	MILKING MACHINES AND DAIRY MACHINERY:		
8434.10.00	-Milking machines	5.0%	B
8434.20.00	-Dairy machinery	5.0%	B
8434.90.00	-Parts	5.0%	B
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES:		
8435.10.00	-Machinery	0.0%	A
8435.90.00	-Parts	0.0%	A
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS:		
8436.10.00	-Machinery for preparing animal feeding stuffs	5.0%	B
8436.2	-Poultry-keeping machinery; poultry incubators and brooders:		

HS code (HS2012)	Description	Base Rate	Staging Category
8436.21.00	--Poultry incubators and brooders	5.0%	B
8436.29.00	--Other	5.0%	B
8436.80	-Other machinery:		
8436.80.10	---Goods, as follows: (a) tree fellers; (b) tree harvesters	0.0%	A
8436.80.90	---Other	5.0%	B
8436.9	-Parts:		
8436.91.00	--Of poultry-keeping machinery or poultry incubators and brooders	5.0%	B
8436.99.00	--Other	5.0%	B
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY:		
8437.10.00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5.0%	B
8437.80.00	-Other machinery	0.0%	A
8437.90.00	-Parts	0.0%	A
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS:		
8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
8438.10.10	---For the manufacture of macaroni, spaghetti or similar products	0.0%	A
8438.10.90	---Other	5.0%	B
8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate	5.0%	B
8438.30.00	-Machinery for sugar manufacture	5.0%	B
8438.40.00	-Brewery machinery	5.0%	B
8438.50.00	-Machinery for the preparation of meat or poultry	5.0%	B
8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	5.0%	B
8438.80.00	-Other machinery	5.0%	B
8438.90	-Parts:		
8438.90.10	---Of machinery of 8438.10, 8438.20.00, 8438.30.00 or 8438.40.00	5.0%	B
8438.90.90	---Other	5.0%	B
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD:		
8439.10.00	-Machinery for making pulp of fibrous cellulosic material	0.0%	A
8439.20.00	-Machinery for making paper or paperboard	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8439.30.00	-Machinery for finishing paper or paperboard	5.0%	B
8439.9	-Parts:		
8439.91.00	--Of machinery for making pulp of fibrous cellulosic material	0.0%	A
8439.99.00	--Other	5.0%	B
8440	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES:		
8440.10.00	-Machinery	0.0%	A
8440.90.00	-Parts	0.0%	A
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS:		
8441.10	-Cutting machines:		
8441.10.10	---Machines, as follows: (a) sheeters (machines for cutting out sheets); (b) slitters; (c) slitler-rewinders	5.0%	B
8441.10.90	---Other	0.0%	A
8441.20.00	-Machines for making bags, sacks or envelopes	0.0%	A
8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0.0%	A
8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard	0.0%	A
8441.80	-Other machinery:		
8441.80.10	---Rewinders	5.0%	B
8441.80.90	---Other	0.0%	A
8441.90	-Parts:		
8441.90.10	---Of machines of 8441.10.10 and 8441.80.10	5.0%	B
8441.90.90	---Other	0.0%	A
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF 8456 TO 8465), FOR PREPARING OR MAKING PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):		
8442.30.00	-Machinery, apparatus and equipment	0.0%	A
8442.40.00	-Parts of the foregoing machinery, apparatus or equipment	0.0%	A
8442.50.00	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0.0%	A
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF:		

HS code (HS2012)	Description	Base Rate	Staging Category
8443.1	-Printing machinery used for printing by means of plates, cylinders and other printing components of 8442:		
8443.11.00	--Offset printing machinery, reel-fed	0.0%	A
8443.12.00	--Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0.0%	A
8443.13.00	--Other offset printing machinery	0.0%	A
8443.14.00	--Letterpress printing machinery, reel-fed, excluding flexographic printing	0.0%	A
8443.15.00	--Letterpress printing machinery, other than reel-fed, excluding flexographic printing	0.0%	A
8443.16.00	--Flexographic printing machinery	0.0%	A
8443.17.00	--Gravure printing machinery	0.0%	A
8443.19	--Other:		
8443.19.10	---Hot stamping machines	5.0%	B
8443.19.90	---Other	0.0%	A
8443.3	-Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31.00	--Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	0.0%	A
8443.32.00	--Other, capable of connecting to an automatic data processing machine or to a network	0.0%	A
8443.39.00	--Other	0.0%	A
8443.9	-Parts and accessories:		
8443.91	--Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of 8442:		
8443.91.10	---Of machines of 8443.19.10	5.0%	B
8443.91.90	---Other	0.0%	A
8443.99.00	--Other	0.0%	A
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0.0%	A
8445	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF 8446 OR 8447:		
8445.1	-Machines for preparing textile fibres:		
8445.11.00	--Carding machines	0.0%	A
8445.12.00	--Combing machines	0.0%	A
8445.13.00	--Drawing or roving machines	0.0%	A
8445.19.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8445.20.00	-Textile spinning machines	0.0%	A
8445.30.00	-Textile doubling or twisting machines	0.0%	A
8445.40.00	-Textile winding (including weft-winding) or reeling machines	0.0%	A
8445.90.00	-Other	0.0%	A
8446	WEAVING MACHINES (LOOMS):		
8446.10.00	-For weaving fabrics of a width not exceeding 30 cm	0.0%	A
8446.2	-For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	--Power looms	0.0%	A
8446.29.00	--Other	0.0%	A
8446.30.00	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	0.0%	A
8447	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING:		
8447.1	-Circular knitting machines:		
8447.11.00	--With cylinder diameter not exceeding 165 mm	0.0%	A
8447.12.00	--With cylinder diameter exceeding 165 mm	0.0%	A
8447.20.00	-Flat knitting machines; stitch-bonding machines	0.0%	A
8447.90.00	-Other	5.0%	B
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF 8444.00.00, 8445, 8446 OR 8447 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF 8444.00.00, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES):		
8448.1	-Auxiliary machinery for machines of 8444.00.00, 8445, 8446 or 8447:		
8448.11.00	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0.0%	A
8448.19.00	--Other	0.0%	A
8448.20.00	-Parts and accessories of machines of 8444.00.00 or of their auxiliary machinery	0.0%	A
8448.3	-Parts and accessories of machines of 8445 or of their auxiliary machinery:		
8448.31.00	--Card clothing	0.0%	A
8448.32.00	--Of machines for preparing textile fibres, other than card clothing	0.0%	A
8448.33.00	--Spindles, spindle flyers, spinning rings and ring travellers	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8448.39.00	--Other	0.0%	A
8448.4	-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.42.00	--Reeds for looms, healds and heald-frames	0.0%	A
8448.49.00	--Other	0.0%	A
8448.5	-Parts and accessories of machines of 8447 or of their auxiliary machinery:		
8448.51.00	--Sinkers, needles and other articles used in forming stitches	0.0%	A
8448.59.00	--Other	0.0%	A
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0.0%	A
8450	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY:		
8450.1	-Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11.00	--Fully-automatic machines	5.0%	B
8450.12.00	--Other machines, with built-in centrifugal drier	5.0%	B
8450.19.00	--Other	5.0%	B
8450.20.00	-Machines, each of a dry linen capacity exceeding 10 kg	5.0%	B
8450.90.00	-Parts	5.0%	B
8451	MACHINERY (OTHER THAN MACHINES OF 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:		
8451.10.00	-Dry-cleaning machines	5.0%	B
8451.2	-Drying machines:		
8451.21.00	--Each of a dry linen capacity not exceeding 10 kg	5.0%	B
8451.29.00	--Other	5.0%	B
8451.30.00	-Ironing machines and presses (including fusing presses)	0.0%	A
8451.40.00	-Washing, bleaching or dyeing machines	0.0%	A
8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0.0%	A
8451.80.00	-Other machinery	5.0%	B
8451.90.00	-Parts	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:		
8452.10.00	-Sewing machines of the household type	0.0%	A
8452.2	-Other sewing machines:		
8452.21.00	--Automatic units	0.0%	A
8452.29.00	--Other	0.0%	A
8452.30.00	-Sewing machine needles	0.0%	A
8452.90.00	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	0.0%	A
8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES:		
8453.10.00	-Machinery for preparing, tanning or working hides, skins or leather	0.0%	A
8453.20.00	-Machinery for making or repairing footwear	0.0%	A
8453.80.00	-Other machinery	0.0%	A
8453.90.00	-Parts	0.0%	A
8454	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES:		
8454.10.00	-Converters	5.0%	B
8454.20.00	-Ingot moulds and ladles	5.0%	B
8454.30.00	-Casting machines	5.0%	B
8454.90.00	-Parts	5.0%	B
8455	METAL-ROLLING MILLS AND ROLLS THEREFOR:		
8455.10.00	-Tube mills	0.0%	A
8455.2	-Other rolling mills:		
8455.21.00	--Hot or combination hot and cold	0.0%	A
8455.22.00	--Cold	0.0%	A
8455.30.00	-Rolls for rolling mills	0.0%	A
8455.90.00	-Other parts	0.0%	A
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES:		
8456.10.00	-Operated by laser or other light or photon beam processes	0.0%	A
8456.20.00	-Operated by ultrasonic processes	0.0%	A
8456.30.00	-Operated by electro-discharge processes	0.0%	A
8456.90	-Other:		
8456.90.10	---Water-jet cutting machines	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
8456.90.90	---Other	0.0%	A
8457	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL:		
8457.10.00	-Machining centres	0.0%	A
8457.20.00	-Unit construction machines (single station)	0.0%	A
8457.30.00	-Multi-station transfer machines	0.0%	A
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL:		
8458.1	-Horizontal lathes:		
8458.11.00	--Numerically controlled	0.0%	A
8458.19.00	--Other	0.0%	A
8458.9	-Other lathes:		
8458.91.00	--Numerically controlled	0.0%	A
8458.99.00	--Other	0.0%	A
8459	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF 8458:		
8459.10.00	-Way-type unit head machines	0.0%	A
8459.2	-Other drilling machines:		
8459.21.00	--Numerically controlled	0.0%	A
8459.29	--Other:		
8459.29.10	---Power operated	0.0%	A
8459.29.90	---Other	5.0%	B
8459.3	-Other boring-milling machines:		
8459.31.00	--Numerically controlled	0.0%	A
8459.39.00	--Other	0.0%	A
8459.40.00	-Other boring machines	0.0%	A
8459.5	-Milling machines, knee-type:		
8459.51.00	--Numerically controlled	0.0%	A
8459.59.00	--Other	0.0%	A
8459.6	-Other milling machines:		
8459.61.00	--Numerically controlled	0.0%	A
8459.69.00	--Other	0.0%	A
8459.70.00	-Other threading or tapping machines	0.0%	A
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF 8461:		
8460.1	-Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		

HS code (HS2012)	Description	Base Rate	Staging Category
8460.11.00	--Numerically controlled	0.0%	A
8460.19.00	--Other	0.0%	A
8460.2	-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.21.00	--Numerically controlled	0.0%	A
8460.29.00	--Other	0.0%	A
8460.3	-Sharpening (tool or cutter grinding) machines:		
8460.31.00	--Numerically controlled	0.0%	A
8460.39	--Other:		
8460.39.10	---Power operated	0.0%	A
8460.39.90	---Other	5.0%	B
8460.40	-Honing or lapping machines:		
8460.40.10	---Power operated	0.0%	A
8460.40.90	---Other	5.0%	B
8460.90.00	-Other	0.0%	A
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
8461.20.00	-Shaping or slotting machines	0.0%	A
8461.30.00	-Broaching machines	0.0%	A
8461.40.00	-Gear cutting, gear grinding or gear finishing machines	0.0%	A
8461.50.00	-Sawing or cutting-off machines	0.0%	A
8461.90.00	-Other	0.0%	A
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE:		
8462.10	-Forging or die-stamping machines (including presses) and hammers:		
8462.10.10	---Power operated	0.0%	A
8462.10.90	---Other	5.0%	B
8462.2	-Bending, folding, straightening or flattening machines (including presses):		
8462.21.00	--Numerically controlled	0.0%	A
8462.29	--Other:		
8462.29.10	---Power operated	0.0%	A
8462.29.90	---Other	5.0%	B
8462.3	-Shearing machines (including presses), other than combined punching and shearing machines:		
8462.31.00	--Numerically controlled	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8462.39	--Other:		
8462.39.10	---Power operated	0.0%	A
8462.39.90	---Other	5.0%	B
8462.4	-Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41.00	--Numerically controlled	0.0%	A
8462.49	--Other:		
8462.49.10	---Power operated	0.0%	A
8462.49.90	---Other	5.0%	B
8462.9	-Other:		
8462.91.00	--Hydraulic presses	0.0%	A
8462.99.00	--Other	0.0%	A
8463	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL:		
8463.10.00	-Draw-benches for bars, tubes, profiles, wire or the like	0.0%	A
8463.20.00	-Thread rolling machines	0.0%	A
8463.30.00	-Machines for working wire	0.0%	A
8463.90.00	-Other	0.0%	A
8464	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS:		
8464.10.00	-Sawing machines	5.0%	B
8464.20.00	-Grinding or polishing machines	5.0%	B
8464.90.00	-Other	5.0%	B
8465	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS:		
8465.10.00	-Machines which can carry out different types of machining operations without tool change between such operations	5.0%	B
8465.9	-Other:		
8465.91.00	--Sawing machines	5.0%	B
8465.92.00	--Planing, milling or moulding (by cutting) machines	5.0%	B
8465.93.00	--Grinding, sanding or polishing machines	5.0%	B
8465.94.00	--Bending or assembling machines	0.0%	A
8465.95.00	--Drilling or morticing machines	0.0%	A
8465.96.00	--Splitting, slicing or paring machines	0.0%	A
8465.99.00	--Other	5.0%	B
8466	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND:		

HS code (HS2012)	Description	Base Rate	Staging Category
8466.10.00	-Tool holders and self-opening dieheads	0.0%	A
8466.20.00	-Work holders	0.0%	A
8466.30.00	-Dividing heads and other special attachments for machine-tools	0.0%	A
8466.9	-Other:		
8466.91.00	--For machines of 8464	0.0%	A
8466.92.00	--For machines of 8465	5.0%	B
8466.93	--For machines of 8456 to 8461:		
8466.93.10	---For water-jet cutting machines	5.0%	B
8466.93.90	---Other	0.0%	A
8466.94.00	--For machines of 8462 or 8463	0.0%	A
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR:		
8467.1	-Pneumatic:		
8467.11.00	--Rotary type (including combined rotary percussion)	0.0%	A
8467.19.00	--Other	0.0%	A
8467.2	-With self-contained electric motor:		
8467.21.00	--Drills of all kinds	5.0%	B
8467.22.00	--Saws	5.0%	B
8467.29.00	--Other	5.0%	B
8467.8	-Other tools:		
8467.81.00	--Chain saws	5.0%	B
8467.89.00	--Other	0.0%	A
8467.9	-Parts:		
8467.91.00	--Of chain saws	5.0%	B
8467.92.00	--Of pneumatic tools	0.0%	A
8467.99	--Other:		
8467.99.10	---Of goods of 8467.21.00, 8467.22.00 or 8467.29.00	5.0%	B
8467.99.90	---Other	0.0%	A
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF 8515; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES:		
8468.10.00	-Hand-held blow pipes	0.0%	A
8468.20	-Other gas-operated machinery and apparatus:		
8468.20.10	---For working metal, incorporating a computer control	0.0%	A
8468.20.90	---Other	5.0%	B
8468.80.00	-Other machinery and apparatus	5.0%	B
8468.90.00	-Parts	5.0%	B
8469.00.00	TYPEWRITERS OTHER THAN PRINTERS OF 8443; WORD-PROCESSING MACHINES	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS:		
8470.10.00	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0.0%	A
8470.2	-Other electronic calculating machines:		
8470.21.00	--Incorporating a printing device	0.0%	A
8470.29.00	--Other	0.0%	A
8470.30.00	-Other calculating machines	0.0%	A
8470.50.00	-Cash registers	0.0%	A
8470.90.00	-Other	0.0%	A
8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
8471.30.00	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0.0%	A
8471.4	-Other automatic data processing machines:		
8471.41.00	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0.0%	A
8471.49.00	--Other, presented in the form of systems	0.0%	A
8471.50.00	-Processing units other than those of 8471.41.00 and 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0.0%	A
8471.60.00	-Input or output units, whether or not containing storage units in the same housing	0.0%	A
8471.70.00	-Storage units	0.0%	A
8471.80.00	-Other units of automatic data processing machines	0.0%	A
8471.90.00	-Other	0.0%	A
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES):		
8472.10.00	-Duplicating machines	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8472.30.00	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0.0%	A
8472.90	-Other:		
8472.90.10	---Stapling machines	5.0%	B
8472.90.90	---Other	0.0%	A
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF 8469 TO 8472:		
8473.10.00	-Parts and accessories of the machines of 8469	0.0%	A
8473.2	-Parts and accessories of the machines of 8470:		
8473.21.00	--Of the electronic calculating machines of 8470.10.00, 8470.21.00 or 8470.29.00	0.0%	A
8473.29.00	--Other	0.0%	A
8473.30.00	-Parts and accessories of the machines of 8471	0.0%	A
8473.40.00	-Parts and accessories of the machines of 8472	0.0%	A
8473.50.00	-Parts and accessories equally suitable for use with machines of two or more of 8469 to 8472	0.0%	A
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND:		
8474.10.00	-Sorting, screening, separating or washing machines	5.0%	B
8474.20.00	-Crushing or grinding machines	5.0%	B
8474.3	-Mixing or kneading machines:		
8474.31.00	--Concrete or mortar mixers	5.0%	B
8474.32.00	--Machines for mixing mineral substances with bitumen	5.0%	B
8474.39.00	--Other	5.0%	B
8474.80.00	-Other machinery	5.0%	B
8474.90.00	-Parts	5.0%	B
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:		
8475.10.00	-Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	0.0%	A
8475.2	-Machines for manufacturing or hot working glass or glassware:		

HS code (HS2012)	Description	Base Rate	Staging Category
8475.21.00	--Machines for making optical fibres and preforms thereof	0.0%	A
8475.29.00	--Other	5.0%	B
8475.90.00	-Parts	5.0%	B
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES:		
8476.2	-Automatic beverage-vending machines:		
8476.21.00	--Incorporating heating or refrigerating devices	5.0%	B
8476.29.00	--Other	5.0%	B
8476.8	-Other machines:		
8476.81.00	--Incorporating heating or refrigerating devices	5.0%	B
8476.89.00	--Other	5.0%	B
8476.90.00	-Parts	5.0%	B
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8477.10.00	-Injection-moulding machines	5.0%	B
8477.20.00	-Extruders	5.0%	B
8477.30.00	-Blow moulding machines	5.0%	B
8477.40.00	-Vacuum moulding machines and other thermoforming machines	5.0%	B
8477.5	-Other machinery for moulding or otherwise forming:		
8477.51.00	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5.0%	B
8477.59.00	--Other	5.0%	B
8477.80.00	-Other machinery	5.0%	B
8477.90.00	-Parts	5.0%	B
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8478.10.00	-Machinery	0.0%	A
8478.90.00	-Parts	0.0%	A
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8479.10.00	-Machinery for public works, building or the like	5.0%	B
8479.20.00	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0.0%	A
8479.30.00	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0.0%	A
8479.40.00	-Rope or cable-making machines	0.0%	A
8479.50	-Industrial robots, not elsewhere specified or included:		

HS code (HS2012)	Description	Base Rate	Staging Category
8479.50.10	---Of a kind used for treating metal	0.0%	A
8479.50.20	---Of a kind used for mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring	5.0%	B
8479.50.90	---Other	5.0%	B
8479.60.00	-Evaporative air coolers	5.0%	B
8479.7	-Passenger boarding bridges:		
8479.71.00	--Of a kind used in airports	5.0%	B
8479.79.00	--Other	5.0%	B
8479.8	-Other machines and mechanical appliances:		
8479.81.00	--For treating metal, including electric wire coil-winders	0.0%	A
8479.82.00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5.0%	B
8479.89	--Other:		
8479.89.10	---Gas-operated machinery and apparatus for cutting metal, incorporating a computer control	0.0%	A
8479.89.90	---Other	5.0%	B
8479.90.00	-Parts	5.0%	B
8480	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS:		
8480.10.00	-Moulding boxes for metal foundry	5.0%	B
8480.20.00	-Mould bases	5.0%	B
8480.30.00	-Moulding patterns	5.0%	B
8480.4	-Moulds for metal or metal carbides:		
8480.41.00	--Injection or compression types	5.0%	B
8480.49.00	--Other	5.0%	B
8480.50.00	-Moulds for glass	5.0%	B
8480.60.00	-Moulds for mineral materials	5.0%	B
8480.7	-Moulds for rubber or plastics:		
8480.71.00	--Injection or compression types	5.0%	B
8480.79.00	--Other	5.0%	B
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES:		
8481.10.00	-Pressure-reducing valves	5.0%	D
8481.20.00	-Valves for oleohydraulic or pneumatic transmissions	5.0%	D
8481.30.00	-Check (nonreturn) valves	5.0%	C
8481.40.00	-Safety or relief valves	5.0%	D
8481.80	-Other appliances:		
8481.80.10	---Hydraulic control valves specially designed for use in agricultural tractors for the operation of agricultural implements	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
8481.80.90	---Other	5.0%	B
8481.90	-Parts:		
8481.90.10	---For appliances of 8481.80.10	0.0%	A
8481.90.90	---Other	5.0%	B
8482	BALL OR ROLLER BEARINGS:		
8482.10	-Ball bearings:		
8482.10.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8482.10.90	---Other	5.0%	B
8482.20	-Tapered roller bearings, including cone and tapered roller assemblies:		
8482.20.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8482.20.90	---Other	5.0%	B
8482.30.00	-Spherical roller bearings	5.0%	B
8482.40	-Needle roller bearings:		
8482.40.1	---For propeller shaft universal joints of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705:		
8482.40.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
8482.40.19	----Other	5.0%	B
8482.40.90	---Other	5.0%	B
8482.50.00	-Other cylindrical roller bearings	5.0%	B
8482.80.00	-Other, including combined ball/roller bearings	5.0%	B
8482.9	-Parts:		
8482.91	--Balls, needles and rollers:		
8482.91.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8482.91.90	---Other	5.0%	B
8482.99	--Other:		
8482.99.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8482.99.90	---Other	5.0%	B
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS):		
8483.10	-Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	---For outboard motors	0.0%	A
8483.10.9	---Other:		
8483.10.91	----Of a kind used as components in passenger motor vehicles	5.0%	C
8483.10.99	----Other	5.0%	B
8483.20.00	-Bearing housings, incorporating ball or roller bearings	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
8483.30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8483.30.90	---Other	5.0%	B
8483.40	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
8483.40.1	---Of a kind used for internal combustion piston engines of the vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, other than for fuel injection equipment for compression-ignition engines (diesel or semi-diesel engines):		
8483.40.11	----Of a kind used as components in passenger motor vehicles	5.0%	C
8483.40.19	----Other	5.0%	B
8483.40.90	---Other	5.0%	C
8483.50	-Flywheels and pulleys, including pulley blocks:		
8483.50.1	---Of a kind used for internal combustion piston engines of the vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, other than for fuel injection equipment for compression-ignition engines (diesel or semi-diesel engines):		
8483.50.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
8483.50.19	----Other	5.0%	B
8483.50.90	---Other	5.0%	D
8483.60	-Clutches and shaft couplings (including universal joints):		
8483.60.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8483.60.90	---Other	5.0%	B
8483.90.00	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	5.0%	D
8484	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:		
8484.10	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:		
8484.10.10	---Of a kind used as components in passenger motor vehicles	5.0%	C
8484.10.90	---Other	5.0%	B
8484.20.00	-Mechanical seals	5.0%	B
8484.90	-Other:		
8484.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8484.90.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8486	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:		
8486.10	-Machines and apparatus for the manufacture of boules or wafers:		
8486.10.10	---Machines and apparatus, as follows: (a) for growing or pulling monocrystal semiconductor boules; (b) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (c) spin dryers for semiconductor wafer processing; (d) sawing machines for sawing monocrystal semiconductor boules into slices; (e) grinding, polishing or lapping machines; (f) industrial or laboratory electric furnaces or ovens	0.0%	A
8486.10.20	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this chapter, would be classified in 8543.70.00	0.0%	A
8486.10.30	---Machines and apparatus, NSA, for the treatment of materials by a process involving a change of temperature	5.0%	B
8486.10.90	---Other	5.0%	B
8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:		
8486.20.10	---Machines and apparatus, as follows: (a) appliances (including spraying appliances) for wet-etching, developing, stripping or cleaning semiconductor wafers; (b) physical deposition apparatus (including apparatus for deposition by sputtering) on semiconductor wafers; (c) chemical vapour deposition apparatus; (d) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (e) epitaxial deposition machines; (f) industrial or laboratory electric furnaces or ovens; (g) spinners for coating photographic emulsions on semiconductor wafers; (h) for dry-etching patterns on semiconductor materials; (ij) ion implanters for doping semiconductor materials; (k) apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials; (l) sawing machines for sawing wafers into chips; (m) dicing machines for scribing or scoring semiconductor wafers	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8486.20.20	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8543.70.00	0.0%	A
8486.20.30	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8477	5.0%	B
8486.20.90	---Other	5.0%	B
8486.30	-Machines and apparatus for the manufacture of flat panel displays:		
8486.30.10	---Goods as follows: (a) apparatus for wet-etching, developing, stripping or cleaning of flat panel displays; (b) apparatus and equipment for projection, drawing or plating circuit patterns, used for the manufacture of flat panel displays; (c) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (d) spinners for coating photographic emulsions	0.0%	A
8486.30.20	--Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8543.70.00	0.0%	A
8486.30.30	--Mechanical appliances for projecting, dispersing or spraying liquids, for use in the manufacture of flat panel displays, NSA	5.0%	B
8486.30.90	---Other	5.0%	B
8486.40	-Machines and apparatus specified in Note 9 (C) to this Chapter:		
8486.40.10	---Machines and apparatus, as follows: (a) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (b) optical and other microscopes; (c) drawing or marking-out instruments; (d) die attach apparatus, tape automated bonders, and wire bonders for the assembly of semiconductors; (e) encapsulation equipment for the assembly of semiconductors; (f) for bending, folding or straightening semiconductor leads; (g) soldering, brazing or welding machines, of a kind described in 8515, for working metal; (h) industrial robots, being automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes or wafer boxes; (ij) injection or compression moulds for rubber or plastics for the manufacture of semiconductor devices	0.0%	A
8486.40.20	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8543.70.00	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8486.40.30	---Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8477 or 8480.71.00	5.0%	B
8486.40.40	---Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0.0%	A
8486.40.90	---Other, including machinery for lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays	5.0%	B
8486.90	-Parts and accessories:		
8486.90.10	---Of goods of 8486.10.10, 8486.20.10, 8486.30.10 and 8486.40.10, other than goods of 8486.90.40	0.0%	A
8486.90.20	---Of goods of 8486.10.20, 8486.20.20, 8486.30.20 and 8486.40.20	5.0%	B
8486.90.30	---Of goods of 8486.20.30 and 8486.40.30	5.0%	B
8486.90.40	---Of soldering, brazing or welding machines of a kind described in 8515	5.0%	B
8486.90.50	---Of machine-tools of a kind described in 8464, NSA	0.0%	A
8486.90.60	---Of goods of 8486.30.30 or 8486.40.40	5.0%	B
8486.90.70	---Which, but for the operation of Note 9(D) to this Chapter, would be classified in 8466.10.00, 8466.20.00 or 8466.30.00	0.0%	A
8486.90.90	---Other	5.0%	B
8487	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8487.10.00	-Ships' or boats' propellers and blades therefor	5.0%	B
8487.90.00	-Other	5.0%	B
85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
8501	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS):		
8501.10.00	-Motors of an output not exceeding 37.5 W	5.0%	D
8501.20.00	-Universal AC/DC motors of an output exceeding 37.5 W	5.0%	B
8501.3	-Other DC motors; DC generators:		
8501.31.00	--Of an output not exceeding 750 W	5.0%	B
8501.32.00	--Of an output exceeding 750 W but not exceeding 75 kW	5.0%	B
8501.33.00	--Of an output exceeding 75 kW but not exceeding 375 kW	5.0%	B
8501.34.00	--Of an output exceeding 375 kW	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8501.40.00	-Other AC motors, single-phase	5.0%	B
8501.5	-Other AC motors, multi-phase:		
8501.51.00	--Of an output not exceeding 750 W	5.0%	B
8501.52.00	--Of an output exceeding 750 W but not exceeding 75 kW	5.0%	B
8501.53.00	--Of an output exceeding 75 kW	5.0%	B
8501.6	-AC generators (alternators):		
8501.61.00	--Of an output not exceeding 75 kVA	5.0%	B
8501.62.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	5.0%	B
8501.63.00	--Of an output exceeding 375 kVA but not exceeding 750 kVA	0.0%	A
8501.64.00	--Of an output exceeding 750 kVA	0.0%	A
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS:		
8502.1	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	--Of an output not exceeding 75 kVA	5.0%	B
8502.12.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	5.0%	B
8502.13	--Of an output exceeding 375 kVA:		
8502.13.10	---AC generating sets of an output exceeding 500 kVA	0.0%	A
8502.13.90	---Other	5.0%	B
8502.20.00	-Generating sets with spark-ignition internal combustion piston engines	5.0%	B
8502.3	-Other generating sets:		
8502.31	--Wind-powered:		
8502.31.10	---AC generating sets of an output exceeding 500 kVA	0.0%	A
8502.31.90	---Other	5.0%	B
8502.39	--Other:		
8502.39.10	---AC generating sets of an output exceeding 500 kVA	0.0%	A
8502.39.90	---Other	5.0%	B
8502.40.00	-Electric rotary converters	5.0%	B
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF 8501 OR 8502	5.0%	D
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS:		
8504.10.00	-Ballasts for discharge lamps or tubes	5.0%	B
8504.2	-Liquid dielectric transformers:		
8504.21.00	--Having a power handling capacity not exceeding 650 kVA	5.0%	B
8504.22.00	--Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	5.0%	B
8504.23.00	--Having a power handling capacity exceeding 10 000 kVA	5.0%	B
8504.3	-Other transformers:		
8504.31.00	--Having a power handling capacity not exceeding 1 kVA	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8504.32.00	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5.0%	B
8504.33.00	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5.0%	B
8504.34.00	--Having a power handling capacity exceeding 500 kVA	5.0%	B
8504.40	-Static converters:		
8504.40.30	---Goods, as follows: (a) separately housed units, designed to be housed in the same cabinet as the central processing unit of equipment of 8471; (b) for telecommunication apparatus of 8517	0.0%	A
8504.40.90	---Other	5.0%	B
8504.50	-Other inductors:		
8504.50.10	---Goods, as follows: (a) designed for use with equipment of 8471; (b) for telecommunication apparatus of 8517	0.0%	A
8504.50.90	---Other	5.0%	B
8504.90	-Parts:		
8504.90.30	---Of goods of 8504.40.30	0.0%	A
8504.90.90	---Other	5.0%	B
8505	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS:		
8505.1	-Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.11.00	--Of metal	5.0%	B
8505.19.00	--Other	5.0%	B
8505.20.00	-Electro-magnetic couplings, clutches and brakes	0.0%	A
8505.90.00	-Other, including parts	0.0%	A
8506	PRIMARY CELLS AND PRIMARY BATTERIES:		
8506.10.00	-Manganese dioxide	0.0%	A
8506.30.00	-Mercuric oxide	0.0%	A
8506.40.00	-Silver oxide	0.0%	A
8506.50.00	-Lithium	0.0%	A
8506.60.00	-Air-zinc	0.0%	A
8506.80.00	-Other primary cells and primary batteries	5.0%	B
8506.90.00	-Parts	0.0%	A
8507	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE):		
8507.10	-Lead-acid, of a kind used for starting piston engines:		
8507.10.10	---Of a kind used as components in passenger motor vehicles	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
8507.10.90	---Other	5.0%	D
8507.20.00	-Other lead-acid accumulators	5.0%	D
8507.30.00	-Nickel-cadmium	5.0%	B
8507.40.00	-Nickel-iron	5.0%	B
8507.50.00	-Nickel-metal hydride	5.0%	B
8507.60.00	-Lithium-ion	5.0%	B
8507.80.00	-Other accumulators	5.0%	B
8507.90	-Parts:		
8507.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8507.90.90	---Other	5.0%	B
8508	VACUUM CLEANERS:		
8508.1	-With self-contained electric motor:		
8508.11.00	--Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l	5.0%	B
8508.19.00	--Other	5.0%	B
8508.60.00	-Other vacuum cleaners	5.0%	B
8508.70.00	-Parts	5.0%	B
8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF 8508:		
8509.40.00	-Food grinders and mixers; fruit or vegetable juice extractors	0.0%	A
8509.80	-Other appliances:		
8509.80.10	---Floor polishers	5.0%	B
8509.80.90	---Other	0.0%	A
8509.90.00	-Parts	5.0%	B
8510	SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR:		
8510.10.00	-Shavers	0.0%	A
8510.20.00	-Hair clippers	0.0%	A
8510.30.00	-Hair-removing appliances	0.0%	A
8510.90.00	-Parts	0.0%	A
8511	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES:		
8511.10.00	-Sparking plugs	5.0%	C
8511.20.00	-Ignition magnetos; magneto-dynamos; magnetic flywheels	5.0%	B
8511.30.00	-Distributors; ignition coils	5.0%	C
8511.40	-Starter motors and dual purpose starter-generators:		
8511.40.10	---Of a kind used as components in passenger motor vehicles	5.0%	C



HS code (HS2012)	Description	Base Rate	Staging Category
8511.40.90	---Other	5.0%	B
8511.50	-Other generators:		
8511.50.10	---Of a kind used as components in passenger motor vehicles	5.0%	C
8511.50.90	---Other	5.0%	B
8511.80.00	-Other equipment	5.0%	C
8511.90.00	-Parts	5.0%	C
8512	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES:		
8512.10.00	-Lighting or visual signalling equipment of a kind used on bicycles	0.0%	A
8512.20.00	-Other lighting or visual signalling equipment	5.0%	D
8512.30.00	-Sound signalling equipment	5.0%	D
8512.40.00	-Windscreen wipers, defrosters and demisters	5.0%	D
8512.90	-Parts:		
8512.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8512.90.90	---Other	5.0%	B
8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF 8512:		
8513.10.00	-Lamps	5.0%	B
8513.90.00	-Parts	0.0%	A
8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS:		
8514.10.00	-Resistance heated furnaces and ovens	5.0%	B
8514.20.00	-Furnaces and ovens functioning by induction or dielectric loss	5.0%	B
8514.30.00	-Other furnaces and ovens	5.0%	B
8514.40.00	-Other equipment for the heat treatment of materials by induction or dielectric loss	5.0%	B
8514.90.00	-Parts	5.0%	B
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS :		
8515.1	-Brazing or soldering machines and apparatus:		
8515.11.00	--Soldering irons and guns	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8515.19	--Other:		
8515.19.10	---Electric or laser operated brazing or soldering machines and apparatus, of a kind used for working metal, incorporating a computer control	0.0%	A
8515.19.90	---Other	5.0%	B
8515.2	-Machines and apparatus for resistance welding of metal:		
8515.21	--Fully or partly automatic:		
8515.21.10	---Electric or laser operated, incorporating a computer control	0.0%	A
8515.21.90	---Other	5.0%	B
8515.29.00	--Other	5.0%	B
8515.3	-Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31	--Fully or partly automatic:		
8515.31.10	---Electric or laser operated, incorporating a computer control	0.0%	A
8515.31.90	---Other	5.0%	B
8515.39.00	--Other	5.0%	B
8515.80	-Other machines and apparatus:		
8515.80.10	---Electric or laser operated welding machines and apparatus of a kind used for working metal, incorporating a computer control	0.0%	A
8515.80.90	---Other	5.0%	B
8515.90.00	-Parts	5.0%	B
8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF 8545:		
8516.10.00	-Electric instantaneous or storage water heaters and immersion heaters	5.0%	B
8516.2	-Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	--Storage heating radiators	5.0%	B
8516.29.00	--Other	5.0%	C
8516.3	-Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	--Hair dryers	5.0%	B
8516.32.00	--Other hair-dressing apparatus	0.0%	A
8516.33.00	--Hand-drying apparatus	5.0%	B
8516.40.00	-Electric smoothing irons	5.0%	B
8516.50.00	-Microwave ovens	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8516.60.00	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5.0%	B
8516.7	-Other electro-thermic appliances:		
8516.71.00	--Coffee or tea makers	0.0%	A
8516.72.00	--Toasters	5.0%	B
8516.79.00	--Other	5.0%	B
8516.80.00	-Electric heating resistors	5.0%	B
8516.90.00	-Parts	5.0%	B
8517	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF 8443, 8525, 8527 or 8528:		
8517.1	-Telephone sets, including telephones for cellular networks or for other wireless networks:		
8517.11.00	--Line telephone sets with cordless handsets	0.0%	A
8517.12.00	--Telephones for cellular networks or for other wireless networks	0.0%	A
8517.18.00	--Other	0.0%	A
8517.6	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61.00	--Base stations	0.0%	A
8517.62.00	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0.0%	A
8517.69	--Other:		
8517.69.10	---Reception apparatus for radio-telephony or radio-telegraphy, other than portable receivers for calling, alerting or paging	5.0%	B
8517.69.90	---Other	0.0%	A
8517.70	-Parts:		
8517.70.10	---Of goods of 8517.69.10	5.0%	B
8517.70.90	---Other	0.0%	A
8518	MICROPHONES AND STANDS THEREFOR; LOUSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUD SPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS:		
8518.10	-Microphones and stands therefor:		

HS code (HS2012)	Description	Base Rate	Staging Category
8518.10.10	---Goods, as follows: (a) microphones having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use; (b) cordless microphones incorporating or combined with radio-transmission apparatus	0.0%	A
8518.10.90	---Other	5.0%	B
8518.2	-Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00	--Single loudspeakers, mounted in their enclosures	5.0%	B
8518.22.00	--Multiple loudspeakers, mounted in the same enclosure	5.0%	B
8518.29	--Other:		
8518.29.10	---Without housing, having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 50 mm, for telecommunication use	0.0%	A
8518.29.90	---Other	5.0%	B
8518.30	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
8518.30.10	---Goods as follows: (a) line telephone headsets; (b) other headsets, incorporating or combined with radio-transmission apparatus; (c) line telephone handsets incorporating or combined with radio-transmission apparatus	0.0%	A
8518.30.90	---Other	5.0%	B
8518.40	-Audio-frequency electric amplifiers:		
8518.40.10	---For use as repeaters in line telephony products	0.0%	A
8518.40.90	---Other	5.0%	B
8518.50.00	-Electric sound amplifier sets	5.0%	B
8518.90.00	-Parts	0.0%	A
8519	SOUND RECORDING OR REPRODUCING APPARATUS:		
8519.20	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:		
8519.20.10	---Coin or disc operated record-players	0.0%	A
8519.20.90	---Other	5.0%	B
8519.30.00	-Turntables (record-decks)	0.0%	A
8519.50.00	-Telephone answering machines	0.0%	A
8519.8	-Other apparatus:		
8519.81	--Using magnetic, optical or semiconductor media:		
8519.81.10	---Transcribing machines	0.0%	A
8519.81.20	---Other sound reproducing apparatus, not incorporating a sound recording device	5.0%	C
8519.81.30	---Dictating machines: (a) not capable of operating without an external source of power; or (b) based on digital audio or cassette-type magnetic tape recorders	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8519.81.4	---Other magnetic tape recorders incorporating sound reproducing apparatus:		
8519.81.41	----Cassette-type	5.0%	B
8519.81.49	----Other	0.0%	A
8519.81.90	---Other sound recording apparatus, whether or not incorporating a sound reproducing device	5.0%	B
8519.89	--Other:		
8519.89.10	---Transcribing machines	0.0%	A
8519.89.20	---Record-players	0.0%	A
8519.89.30	---Other sound reproducing apparatus, not incorporating a sound recording device	5.0%	C
8519.89.90	---Other	5.0%	B
8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER:		
8521.10.00	-Magnetic tape-type	0.0%	A
8521.90.00	-Other	0.0%	A
8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8519 OR 8521:		
8522.10.00	-Pick-up cartridges	0.0%	A
8522.90.00	-Other	0.0%	A
8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37:		
8523.2	-Magnetic media:		
8523.21.00	--Cards incorporating a magnetic stripe	5.0%	B
8523.29.00	--Other	0.0%	A
8523.4	-Optical media:		
8523.41.00	--Unrecorded	0.0%	A
8523.49.00	--Other	0.0%	A
8523.5	-Semiconductor media:		
8523.51.00	--Solid-state non-volatile storage devices	0.0%	A
8523.52.00	--"Smart cards"	0.0%	A
8523.59.00	--Other	0.0%	A
8523.80.00	-Other	0.0%	A
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS:		
8525.50.00	-Transmission apparatus	5.0%	B
8525.60.00	-Transmission apparatus incorporating reception apparatus	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8525.80	-Television cameras, digital cameras and video camera recorders:		
8525.80.10	---Goods, as follows: (a) digital cameras; (b) web cameras	0.0%	A
8525.80.90	---Other	5.0%	B
8526	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS:		
8526.10.00	-Radar apparatus	5.0%	B
8526.9	-Other:		
8526.91.00	--Radio navigational aid apparatus	5.0%	B
8526.92.00	--Radio remote control apparatus	5.0%	B
8527	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK:		
8527.1	-Radio-broadcast receivers capable of operating without an external source of power:		
8527.12.00	--Pocket-size radio cassette-players	0.0%	A
8527.13.00	--Other apparatus combined with sound recording or reproducing apparatus	0.0%	A
8527.19.00	--Other	5.0%	B
8527.2	-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
8527.21.00	--Combined with sound recording or reproducing apparatus	5.0%	B
8527.29.00	--Other	5.0%	C
8527.9	-Other:		
8527.91.00	--Combined with sound recording or reproducing apparatus	5.0%	B
8527.92.00	--Not combined with sound recording or reproducing apparatus but combined with a clock	0.0%	A
8527.99.00	--Other	5.0%	B
8528	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:		
8528.4	-Cathode-ray tube monitors:		
8528.41.00	--Of a kind solely or principally used in an automatic data processing system of 8471	0.0%	A
8528.49.00	--Other	0.0%	A
8528.5	-Other monitors:		
8528.51.00	--Of a kind solely or principally used in an automatic data processing system of 8471	0.0%	A
8528.59.00	--Other	0.0%	A
8528.6	-Projectors:		

HS code (HS2012)	Description	Base Rate	Staging Category
8528.61.00	--Of a kind solely or principally used in an automatic data processing system of 8471	0.0%	A
8528.69.00	--Other	0.0%	A
8528.7	-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528.71	--Not designed to incorporate a video display or screen:		
8528.71.10	---Colour	5.0%	B
8528.71.20	---Black and white or other monochrome	0.0%	A
8528.72.00	--Other, colour	5.0%	B
8528.73.00	--Other, monochrome	0.0%	A
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8525 TO 8528:		
8529.10	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
8529.10.20	---For goods of 8525.60.00 or 8525.80.10	0.0%	A
8529.10.30	---For goods of 8525 NSA, or 8526	5.0%	B
8529.10.90	---Other	5.0%	B
8529.90	-Other:		
8529.90.20	---For goods of 8525.60.00 or 8525.80.10	0.0%	A
8529.90.30	---For goods of 8525 NSA, or 8526	5.0%	B
8529.90.40	---For goods of 8528.41.00, 8528.51.00 or 8528.61.00	0.0%	A
8529.90.90	---Other	5.0%	B
8530	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF 8608.00.00):		
8530.10.00	-Equipment for railways or tramways	5.0%	B
8530.80.00	-Other equipment	0.0%	A
8530.90.00	-Parts	5.0%	B
8531	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF 8512 OR 8530:		
8531.10	-Burglar or fire alarms and similar apparatus:		
8531.10.10	---Burglar alarms	0.0%	A
8531.10.9	---Other:		
8531.10.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8531.10.99	----Other	5.0%	B
8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0.0%	A
8531.80.00	-Other apparatus	0.0%	A
8531.90	-Parts:		
8531.90.10	---For goods of 8531.20.00 or 8531.80.00	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8531.90.90	---Other	5.0%	B
8532	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET):		
8532.10.00	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0.0%	A
8532.2	-Other fixed capacitors:		
8532.21.00	--Tantalum	0.0%	A
8532.22.00	--Aluminium electrolytic	0.0%	A
8532.23.00	--Ceramic dielectric, single layer	0.0%	A
8532.24.00	--Ceramic dielectric, multilayer	0.0%	A
8532.25.00	--Dielectric of paper or plastics	0.0%	A
8532.29.00	--Other	0.0%	A
8532.30.00	-Variable or adjustable (pre-set) capacitors	0.0%	A
8532.90.00	-Parts	0.0%	A
8533	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS:		
8533.10.00	-Fixed carbon resistors, composition or film types	0.0%	A
8533.2	-Other fixed resistors:		
8533.21.00	--For a power handling capacity not exceeding 20 W	0.0%	A
8533.29.00	--Other	0.0%	A
8533.3	-Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00	--For a power handling capacity not exceeding 20 W	0.0%	A
8533.39.00	--Other	0.0%	A
8533.40.00	-Other variable resistors, including rheostats and potentiometers	0.0%	A
8533.90.00	-Parts	0.0%	A
8534.00.00	PRINTED CIRCUITS	0.0%	A
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS:		
8535.10.00	-Fuses	5.0%	B
8535.2	-Automatic circuit breakers:		
8535.21.00	--For a voltage of less than 72.5 kV	5.0%	B
8535.29.00	--Other	5.0%	B
8535.30.00	-Isolating switches and make-and-break switches	5.0%	B
8535.40	-Lightning arresters, voltage limiters and surge suppressors:		
8535.40.10	---Lightning arresters (surge diverters), suitable for the protection of electricity supply equipment	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
8535.40.90	---Other	5.0%	B
8535.90.00	-Other	5.0%	B
8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES:		
8536.10.00	-Fuses	5.0%	B
8536.20.00	-Automatic circuit breakers	5.0%	B
8536.30.00	-Other apparatus for protecting electrical circuits	5.0%	B
8536.4	-Relays:		
8536.41.00	--For a voltage not exceeding 60 V	5.0%	B
8536.49.00	--Other	5.0%	B
8536.50	-Other switches:		
8536.50.10	---Time switches, not being relays	5.0%	B
8536.50.9	---Other:		
8536.50.92	----Goods, as follows: (a) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); (b) electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1 000 volts; (c) electromechanical snap-action switches for a current not exceeding 11 amperes	0.0%	A
8536.50.93	----Of a kind used as components in passenger motor vehicles, NSA	5.0%	D
8536.50.99	----Other	5.0%	B
8536.6	-Lamp-holders, plugs and sockets:		
8536.61.00	--Lamp-holders	5.0%	B
8536.69	--Other:		
8536.69.10	---Plugs and sockets for co-axial cables or printed circuits	0.0%	A
8536.69.90	---Other	5.0%	B
8536.70	-Connectors for optical fibres, optical fibre bundles or cables:		
8536.70.1	---Of plastics:		
8536.70.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
8536.70.19	----Other	5.0%	B
8536.70.2	---Of iron or steel:		
8536.70.21	----Of a kind used as components in passenger motor vehicles	5.0%	D
8536.70.29	----Other	5.0%	B
8536.70.30	---Of glass	0.0%	A
8536.70.40	---Of ceramics	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8536.70.90	---Of other materials	5.0%	B
8536.90	-Other apparatus:		
8536.90.10	---Goods, as follows: (a) connection and contact elements for wires and cables; (b) wafer probers	0.0%	A
8536.90.90	---Other	5.0%	B
8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF 8517:		
8537.10	-For a voltage not exceeding 1 000 V:		
8537.10.10	---Programmable controllers	0.0%	A
8537.10.90	---Other	5.0%	B
8537.20	-For a voltage exceeding 1 000 V:		
8537.20.10	---Programmable controllers	0.0%	A
8537.20.90	---Other	5.0%	B
8538	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8535, 8536 OR 8537:		
8538.10	-Boards, panels, consoles, desks, cabinets and other bases for the goods of 8537, not equipped with their apparatus:		
8538.10.10	---For programmable controllers	0.0%	A
8538.10.90	---Other	5.0%	B
8538.90	-Other:		
8538.90.1	---Of goods of 8536.70:		
8538.90.11	----Of goods of 8536.70.11	5.0%	D
8538.90.12	----Of goods of 8536.70.19	5.0%	B
8538.90.13	----Of goods of 8536.70.21	5.0%	D
8538.90.14	----Of goods of 8536.70.29	5.0%	B
8538.90.15	----Of goods of 8536.70.30	0.0%	A
8538.90.16	----Of goods of 8536.70.40	5.0%	B
8538.90.19	----Other	5.0%	B
8538.90.90	---Other	0.0%	A
8539	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS:		
8539.10	-Sealed beam lamp units:		
8539.10.10	---For motorcycles	0.0%	A
8539.10.90	---Other	5.0%	D
8539.2	-Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21.00	--Tungsten halogen	0.0%	A
8539.22.00	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8539.29.00	--Other	5.0%	B
8539.3	-Discharge lamps, other than ultra-violet lamps:		
8539.31.00	--Fluorescent, hot cathode	5.0%	B
8539.32.00	--Mercury or sodium vapour lamps; metal halide lamps	5.0%	B
8539.39.00	--Other	5.0%	B
8539.4	-Ultra-violet or infra-red lamps; arc-lamps:		
8539.41.00	--Arc-lamps	5.0%	B
8539.49.00	--Other	5.0%	B
8539.90.00	-Parts	5.0%	B
8540	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES):		
8540.1	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11.00	--Colour	0.0%	A
8540.12.00	--Monochrome	0.0%	A
8540.20.00	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0.0%	A
8540.40.00	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0.0%	A
8540.60.00	-Other cathode-ray tubes	0.0%	A
8540.7	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71.00	--Magnetrons	0.0%	A
8540.79.00	--Other	5.0%	B
8540.8	-Other valves and tubes:		
8540.81.00	--Receiver or amplifier valves and tubes	0.0%	A
8540.89.00	--Other	5.0%	B
8540.9	-Parts:		
8540.91.00	--Of cathode-ray tubes	0.0%	A
8540.99.00	--Other	0.0%	A
8541	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS:		
8541.10.00	-Diodes, other than photosensitive or light emitting diodes	0.0%	A
8541.2	-Transistors, other than photosensitive transistors:		
8541.21.00	--With a dissipation rate of less than 1 W	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8541.29.00	--Other	0.0%	A
8541.30.00	-Thyristors, diacs and triacs, other than photosensitive devices	0.0%	A
8541.40.00	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0.0%	A
8541.50.00	-Other semiconductor devices	0.0%	A
8541.60.00	-Mounted piezo-electric crystals	0.0%	A
8541.90.00	-Parts	0.0%	A
8542	ELECTRONIC INTEGRATED CIRCUITS:		
8542.3	-Electronic integrated circuits:		
8542.31.00	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0.0%	A
8542.32.00	--Memories	0.0%	A
8542.33.00	--Amplifiers	0.0%	A
8542.39.00	--Other	0.0%	A
8542.90.00	-Parts	0.0%	A
8543	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8543.10.00	-Particle accelerators	0.0%	A
8543.20.00	-Signal generators	5.0%	B
8543.30.00	-Machines and apparatus for electroplating, electrolysis and electrophoresis	5.0%	B
8543.70.00	-Other machines and apparatus	0.0%	A
8543.90	-Parts:		
8543.90.10	---Of flat panel display devices	0.0%	A
8543.90.20	---Electronic microassemblies	0.0%	A
8543.90.90	---Other	5.0%	B
8544	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS:		
8544.1	-Winding wire:		
8544.11.00	--Of copper	5.0%	B
8544.19.00	--Other	5.0%	B
8544.20.00	-Co-axial cable and other co-axial electric conductors	5.0%	B
8544.30.00	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5.0%	D
8544.4	-Other electric conductors, for a voltage not exceeding 1 000 V:		
8544.42	--Fitted with connectors:		

HS code (HS2012)	Description	Base Rate	Staging Category
8544.42.1	---For a voltage not exceeding 80 V:		
8544.42.11	----Goods, as follows: (a) compensation or extension leads for thermo-couples; (b) of a kind used for telecommunications	0.0%	A
8544.42.19	----Other	5.0%	B
8544.42.2	---For a voltage exceeding 80 V but not exceeding 1 000 V:		
8544.42.21	----Of a kind used for telecommunications	0.0%	A
8544.42.29	----Other	5.0%	B
8544.49	--Other:		
8544.49.1	---For a voltage not exceeding 80 V:		
8544.49.11	----Goods, as follows: (a) compensation or extension leads for thermo-couples; (b) of a kind used for telecommunications	0.0%	A
8544.49.19	----Other	5.0%	B
8544.49.20	---For a voltage exceeding 80 V but not exceeding 1 000 V	5.0%	B
8544.60	-Other electric conductors, for a voltage exceeding 1 000 V:		
8544.60.10	---Designed for working pressures exceeding 33 kV	0.0%	A
8544.60.90	---Other	5.0%	B
8544.70.00	-Optical fibre cables	0.0%	A
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES:		
8545.1	-Electrodes:		
8545.11.00	--Of a kind used for furnaces	0.0%	A
8545.19.00	--Other	0.0%	A
8545.20.00	-Brushes	5.0%	B
8545.90.00	-Other	0.0%	A
8546	ELECTRICAL INSULATORS OF ANY MATERIAL:		
8546.10.00	-Of glass	5.0%	B
8546.20.00	-Of ceramics	5.0%	B
8546.90.00	-Other	5.0%	B
8547	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL:		
8547.10.00	-Insulating fittings of ceramics	5.0%	B
8547.20.00	-Insulating fittings of plastics	0.0%	A
8547.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8548	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8548.10	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
8548.10.30	---Spent electric accumulators	5.0%	B
8548.10.90	---Other	0.0%	A
8548.90	-Other:		
8548.90.10	---Electronic microassemblies	0.0%	A
8548.90.90	---Other	0.0%	A
86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS:		
8601.10.00	-Powered from an external source of electricity	5.0%	B
8601.20.00	-Powered by electric accumulators	5.0%	B
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS:		
8602.10.00	-Diesel-electric locomotives	5.0%	B
8602.90.00	-Other	5.0%	B
8603	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF 8604.00.00:		
8603.10.00	-Powered from an external source of electricity	5.0%	B
8603.90.00	-Other	5.0%	B
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	5.0%	B
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF 8604.00.00)	5.0%	B
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED:		
8606.10.00	-Tank wagons and the like	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8606.30.00	-Self-discharging vans and wagons, other than those of 8606.10.00	5.0%	B
8606.9	-Other:		
8606.91.00	--Covered and closed	5.0%	B
8606.92.00	--Open, with non-removable sides of a height exceeding 60 cm	5.0%	B
8606.99.00	--Other	5.0%	B
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK:		
8607.1	-Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00	--Driving bogies and bissel-bogies	5.0%	B
8607.12.00	--Other bogies and bissel-bogies	5.0%	B
8607.19.00	--Other, including parts	5.0%	B
8607.2	-Brakes and parts thereof:		
8607.21.00	--Air brakes and parts thereof	5.0%	B
8607.29.00	--Other	5.0%	B
8607.30.00	-Hooks and other coupling devices, buffers, and parts thereof	5.0%	B
8607.9	-Other:		
8607.91.00	--Of locomotives	5.0%	B
8607.99.00	--Other	5.0%	B
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING:	5.0%	B
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0.0%	A
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF		
8701	TRACTORS (OTHER THAN TRACTORS OF 8709):		
8701.10.00	-Pedestrian controlled tractors	0.0%	A
8701.20.00	-Road tractors for semi-trailers	5.0%	B
8701.30.00	-Track-laying tractors	0.0%	A
8701.90	-Other:		
8701.90.1	---Agricultural tractors:		
8701.90.11	----Goods, as follows: (a) having an engine power of 15 kW or greater; (b) having an engine power less than 15 kW with a single power take-off, rear axle mounted and rear facing and having rear hydraulic lift 3 point linkage	0.0%	A
8701.90.19	----Other	5.0%	B
8701.90.20	---Tractors for dumpers	5.0%	B
8701.90.90	---Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER:		
8702.10	-With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8702.10.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8702.10.90	---Other	5.0%	C
8702.90	-Other:		
8702.90.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8702.90.90	---Other	5.0%	C
8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF 8702), INCLUDING STATION WAGONS AND RACING CARS:		
8703.10.00	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	5.0%	C
8703.2	-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703.21	--Of a cylinder capacity not exceeding 1 000 cm <sup>3</sup> :		
8703.21.1	---Passenger motor vehicles:		
8703.21.11	----Used or secondhand vehicles	5%, and \$12,000 each	C1
8703.21.19	----Other	5.0%	C
8703.21.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.21.90	---Other	5.0%	C
8703.22	--Of a cylinder capacity exceeding 1 000 cm <sup>3</sup> but not exceeding 1 500 cm <sup>3</sup> :		
8703.22.1	---Passenger motor vehicles:		
8703.22.11	----Used or secondhand vehicles	5%, and \$12,000 each	C1
8703.22.19	----Other	5.0%	B
8703.22.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.22.90	---Other	5.0%	C
8703.23	--Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 3 000 cm <sup>3</sup> :		
8703.23.1	---Passenger motor vehicles:		
8703.23.11	----Used or secondhand vehicles	5%, and \$12,000 each	C1
8703.23.19	----Other	5.0%	B
8703.23.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	B
8703.23.90	---Other	5.0%	B
8703.24	--Of a cylinder capacity exceeding 3 000 cm <sup>3</sup> :		



HS code (HS2012)	Description	Base Rate	Staging Category
8703.24.1	---Passenger motor vehicles:		
8703.24.11	----Used or secondhand vehicles	5%, and \$12,000 each	C1
8703.24.19	----Other	5.0%	C
8703.24.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.24.90	---Other	5.0%	C
8703.3	-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31	--Of a cylinder capacity not exceeding 1 500 cm <sup>3</sup> :		
8703.31.1	---Passenger motor vehicles:		
8703.31.11	----Used or secondhand vehicles	5%, and \$12,000 each	C1
8703.31.19	----Other	5.0%	C
8703.31.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.31.90	---Other	5.0%	C
8703.32	--Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 2 500 cm <sup>3</sup> :		
8703.32.1	---Passenger motor vehicles:		
8703.32.11	----Used or secondhand vehicles	5%, and \$12,000 each	C1
8703.32.19	----Other	5.0%	C
8703.32.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.32.90	---Other	5.0%	C
8703.33	--Of a cylinder capacity exceeding 2 500 cm <sup>3</sup> :		
8703.33.1	---Passenger motor vehicles:		
8703.33.11	----Used or secondhand vehicles	5%, and \$12,000 each	C1
8703.33.19	----Other	5.0%	C
8703.33.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	B
8703.33.90	---Other	5.0%	C
8703.90	-Other:		
8703.90.1	---Passenger motor vehicles:		
8703.90.11	----Used or secondhand vehicles	5%, and \$12,000 each	C1
8703.90.19	----Other	5.0%	C
8703.90.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8703.90.90	---Other	5.0%	C
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:		
8704.10.00	-Dumpers designed for off-highway use	5.0%	B
8704.2	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21	--g.v.w. not exceeding 5 t:		

HS code (HS2012)	Description	Base Rate	Staging Category
8704.21.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8704.21.90	---Other	5.0%	B
8704.22.00	--g.v.w. exceeding 5 t but not exceeding 20 t	5.0%	B
8704.23.00	--g.v.w. exceeding 20 t	5.0%	B
8704.3	-Other, with spark-ignition internal combustion piston engine:		
8704.31	--g.v.w. not exceeding 5 t:		
8704.31.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5.0%	C
8704.31.90	---Other	5.0%	B
8704.32.00	--g.v.w. exceeding 5 t	5.0%	B
8704.90	-Other:		
8704.90.10	---Assembled	5.0%	B
8704.90.90	---Other	5.0%	B
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS):		
8705.10.00	-Crane lorries	5.0%	B
8705.20.00	-Mobile drilling derricks	5.0%	B
8705.30.00	-Fire fighting vehicles	5.0%	B
8705.40.00	-Concrete-mixer lorries	5.0%	B
8705.90.00	-Other	5.0%	B
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF 8701 TO 8705:		
8706.00.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8706.00.9	---Other:		
8706.00.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8706.00.99	----Other	5.0%	D
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF 8701 TO 8705:		
8707.10	-For the vehicles of 8703:		
8707.10.10	---For use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8707.10.9	---Other:		
8707.10.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8707.10.99	----Other	5.0%	D
8707.90	-Other:		
8707.90.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8707.90.90	---Other	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF 8701 TO 8705:		
8708.10	-Bumpers and parts thereof:		
8708.10.10	---Of a kind used as components in passenger motor vehicles	5.0%	C
8708.10.90	---Other	5.0%	D
8708.2	-Other parts and accessories of bodies (including cabs):		
8708.21	--Safety seat belts:		
8708.21.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
8708.21.90	---Other	5.0%	D
8708.29	--Other:		
8708.29.30	---For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.29.9	---Other:		
8708.29.91	----Of a kind used as components in passenger motor vehicles	5.0%	C
8708.29.99	----Other	5.0%	C
8708.30	-Brakes and servo-brakes; parts thereof:		
8708.30.1	---Mounted brake linings:		
8708.30.11	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.30.12	----Other, of a kind used as components in passenger motor vehicles	5.0%	D
8708.30.19	----Other	5.0%	D
8708.30.9	---Other:		
8708.30.91	----For tractors of 8701.90.90	5.0%	B
8708.30.92	----For the tractors of 8701.10.00, 8701.30.00 or 8701.90.1	0.0%	A
8708.30.93	----Other, of a kind used as components in passenger motor vehicles	5.0%	D
8708.30.99	----Other	5.0%	D
8708.40	-Gear boxes and parts thereof:		
8708.40.4	---Gear boxes:		
8708.40.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.40.42	----Other, for use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8708.40.43	----Other, of a kind used as components in passenger motor vehicles	5.0%	D
8708.40.49	----Other	5.0%	D
8708.40.5	---Parts of goods of 8708.40.4:		
8708.40.51	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.40.52	----Other, of a kind used as components in passenger motor vehicles	5.0%	D
8708.40.59	----Other	5.0%	D

HS code (HS2012)	Description	Base Rate	Staging Category
8708.50	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
8708.50.4	---Drive-axles with differential, whether or not provided with other transmission components:		
8708.50.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.50.42	----Other, for use in the assembly or manufacture of passenger motor vehicles	5.0%	B
8708.50.43	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.50.49	----Other	5.0%	C
8708.50.5	---Parts of goods of 8708.50.4:		
8708.50.51	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.50.52	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.50.59	----Other	5.0%	C
8708.50.6	---Non-driving axles and parts thereof:		
8708.50.61	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.50.62	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.50.69	----Other	5.0%	C
8708.70	-Road wheels and parts and accessories thereof:		
8708.70.30	---For the tractors of 8701.10.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.70.9	---Other:		
8708.70.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8708.70.99	----Other	5.0%	D
8708.80	-Suspension systems and parts thereof (including shock-absorbers):		
8708.80.4	---Suspension shock-absorbers:		
8708.80.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.80.42	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.80.49	----Other	5.0%	C
8708.80.9	---Other:		
8708.80.91	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.80.92	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.80.99	----Other	5.0%	D
8708.9	-Other parts and accessories:		
8708.91	--Radiators and parts thereof:		

HS code (HS2012)	Description	Base Rate	Staging Category
8708.91.3	---Radiators:		
8708.91.31	----For the tractors of 8701.90.90	5.0%	B
8708.91.32	----For the tractors of 8701.10.00, 8701.30.00 or 8701.90.1	0.0%	A
8708.91.33	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.91.39	----Other	5.0%	C
8708.91.4	---Parts of goods of 8708.91.3:		
8708.91.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.91.42	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.91.49	----Other	5.0%	C
8708.92	--Silencers (mufflers) and exhaust pipes; parts thereof:		
8708.92.4	---Silencers (mufflers) and exhaust pipes:		
8708.92.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.92.42	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.92.49	----Other	5.0%	C
8708.92.5	---Parts of goods of 8708.92.4:		
8708.92.51	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.92.52	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.92.59	----Other	5.0%	C
8708.93	--Clutches and parts thereof:		
8708.93.20	---For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.93.30	---Other, for use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8708.93.9	---Other:		
8708.93.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8708.93.99	----Other	5.0%	D
8708.94	--Steering wheels, steering columns and steering boxes; parts thereof:		
8708.94.4	---Steering wheels, steering columns and steering boxes:		
8708.94.41	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.94.42	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.94.49	----Other	5.0%	C
8708.94.5	---Parts of goods of 8708.94.4:		
8708.94.51	----For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8708.94.52	----Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.94.59	----Other	5.0%	C
8708.95	--Safety airbags with inflater system; parts thereof:		
8708.95.10	---For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.95.20	---Other, of a kind used as components in passenger motor vehicles	5.0%	C
8708.95.90	---Other	5.0%	C
8708.99	--Other:		
8708.99.20	---For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0.0%	A
8708.99.30	---Chassis, for use in the assembly or manufacture of passenger motor vehicles	5.0%	D
8708.99.9	---Other:		
8708.99.91	----Of a kind used as components in passenger motor vehicles	5.0%	D
8708.99.99	----Other	5.0%	D
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES:		
8709.1	-Vehicles:		
8709.11.00	--Electrical	5.0%	B
8709.19.00	--Other	5.0%	B
8709.90.00	-Parts	0.0%	A
8710.00.00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	0.0%	A
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS:		
8711.10.00	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm <sup>3</sup>	0.0%	A
8711.20.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	0.0%	A
8711.30.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	0.0%	A
8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
8711.50.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	0.0%	A
8711.90.00	-Other	5.0%	B
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	5.0%	B
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED:		
8713.10.00	-Not mechanically propelled	0.0%	A
8713.90.00	-Other	0.0%	A
8714	PARTS AND ACCESSORIES OF VEHICLES OF 8711 TO 8713:		
8714.10	-Of motorcycles (including mopeds):		
8714.10.10	---Exhaust systems and parts thereof	5.0%	B
8714.10.90	---Other	0.0%	A
8714.20.00	-Of carriages for disabled persons	0.0%	A
8714.9	-Other:		
8714.91.00	--Frames and forks, and parts thereof	5.0%	B
8714.92.00	--Wheel rims and spokes	0.0%	A
8714.93.00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	0.0%	A
8714.94.00	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	0.0%	A
8714.95.00	--Saddles	0.0%	A
8714.96.00	--Pedals and crank-gear, and parts thereof	0.0%	A
8714.99.00	--Other	0.0%	A
8715.00.00	BABY CARRIAGES AND PARTS THEREOF	0.0%	A
8716	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF:		
8716.10.00	-Trailers and semi-trailers of the caravan type, for housing or camping	5.0%	B
8716.20.00	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5.0%	B
8716.3	-Other trailers and semi-trailers for the transport of goods:		
8716.31.00	--Tanker trailers and tanker semi-trailers	5.0%	B
8716.39.00	--Other	5.0%	B
8716.40.00	-Other trailers and semi-trailers	5.0%	B
8716.80.00	-Other vehicles	5.0%	B
8716.90.00	-Parts	5.0%	B
88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF		
8801.00.00	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT	0.0%	A
8802	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES:		
8802.1	-Helicopters:		

HS code (HS2012)	Description	Base Rate	Staging Category
8802.11.00	--Of an unladen weight not exceeding 2 000 kg	0.0%	A
8802.12.00	--Of an unladen weight exceeding 2 000 kg	0.0%	A
8802.20.00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	0.0%	A
8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	0.0%	A
8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	0.0%	A
8802.60.00	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0.0%	A
8803	PARTS OF GOODS OF 8801 OR 8802:		
8803.10.00	-Propellers and rotors and parts thereof	0.0%	A
8803.20.00	-Under-carriages and parts thereof	0.0%	A
8803.30.00	-Other parts of aeroplanes or helicopters	0.0%	A
8803.90.00	-Other	0.0%	A
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	0.0%	A
8805	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES:		
8805.10.00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0.0%	A
8805.2	-Ground flying trainers and parts thereof:		
8805.21.00	--Air combat simulators and parts thereof	0.0%	A
8805.29.00	--Other	0.0%	A
89	SHIPS, BOATS AND FLOATING STRUCTURES		
8901	CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS:		
8901.10	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.10	---Not exceeding 150 gross construction tons	5.0%	B
8901.10.90	---Other	0.0%	A
8901.20	-Tankers:		
8901.20.10	---Not exceeding 150 gross construction tons	5.0%	B
8901.20.90	---Other	0.0%	A
8901.30	-Refrigerated vessels, other than those of 8901.20:		
8901.30.10	---Not exceeding 150 gross construction tons	5.0%	B
8901.30.90	---Other	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	---Not exceeding 150 gross construction tons	5.0%	B
8901.90.90	---Other	0.0%	A
8902	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS:		
8902.00.10	---Not exceeding 150 gross construction tons	5.0%	B
8902.00.90	---Other	0.0%	A
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES:		
8903.10.00	-Inflatable	5.0%	B
8903.9	-Other:		
8903.91	--Sailboats, with or without auxiliary motor:		
8903.91.10	---Not exceeding 150 gross construction tons	5.0%	B
8903.91.90	---Other	0.0%	A
8903.92	--Motorboats, other than outboard motorboats:		
8903.92.10	---Not exceeding 150 gross construction tons	5.0%	B
8903.92.90	---Other	0.0%	A
8903.99	--Other:		
8903.99.10	---Not exceeding 150 gross construction tons	5.0%	B
8903.99.90	---Other	0.0%	A
8904	TUGS AND PUSHER CRAFT:		
8904.00.10	---Not exceeding 150 gross construction tons	5.0%	B
8904.00.90	---Other	0.0%	A
8905	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS:		
8905.10	-Dredgers:		
8905.10.10	---Not exceeding 150 gross construction tons	5.0%	B
8905.10.90	---Other	0.0%	A
8905.20	-Floating or submersible drilling or production platforms:		
8905.20.10	---Not exceeding 150 gross construction tons	5.0%	B
8905.20.90	---Other	0.0%	A
8905.90	-Other:		
8905.90.10	---Not exceeding 150 gross construction tons	5.0%	B
8905.90.90	---Other	0.0%	A
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS:		
8906.10	-Warships:		

HS code (HS2012)	Description	Base Rate	Staging Category
8906.10.10	---Not exceeding 150 gross construction tons	5.0%	B
8906.10.90	---Other	0.0%	A
8906.90	-Other:		
8906.90.10	---Not exceeding 150 gross construction tons	5.0%	B
8906.90.90	---Other	0.0%	A
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS):		
8907.10.00	-Inflatable rafts	5.0%	B
8907.90.00	-Other	5.0%	B
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0.0%	A
90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:		
9001.10.00	-Optical fibres, optical fibre bundles and cables	5.0%	B
9001.20.00	-Sheets and plates of polarising material	0.0%	A
9001.30	-Contact lenses:		
9001.30.10	---Ophthalmic powered	5.0%	B
9001.30.90	---Other	5.0%	B
9001.40.00	-Spectacle lenses of glass	5.0%	B
9001.50.00	-Spectacle lenses of other materials	5.0%	B
9001.90	-Other:		
9001.90.30	---Goods, as follows: (a) semi-finished lens blanks for spectacles; (b) shaped eyepieces, not powered, for goggles and the like; (c) other than of glass, of a kind used with motor vehicles; (d) other articles of glass, other than prisms, mirrors or powered lenses	5.0%	B
9001.90.90	---Other	0.0%	A
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:		
9002.1	-Objective lenses:		
9002.11.00	--For cameras, projectors or photographic enlargers or reducers	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9002.19.00	--Other	0.0%	A
9002.20.00	-Filters	0.0%	A
9002.90.00	-Other	0.0%	A
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF:		
9003.1	-Frames and mountings:		
9003.11.00	--Of plastics	5.0%	B
9003.19.00	--Of other materials	5.0%	B
9003.90.00	-Parts	5.0%	B
9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER:		
9004.10.00	-Sunglasses	5.0%	B
9004.90.00	-Other	5.0%	B
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY:		
9005.10.00	-Binoculars	0.0%	A
9005.80.00	-Other instruments	0.0%	A
9005.90.00	-Parts and accessories (including mountings)	0.0%	A
9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF 8539:		
9006.10	-Cameras of a kind used for preparing printing plates or cylinders:		
9006.10.10	---Cameras used solely or principally in the graphic arts industries for the production of line, continuous tone or half-tone images	5.0%	B
9006.10.90	---Other	0.0%	A
9006.30.00	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0.0%	A
9006.40.00	-Instant print cameras	0.0%	A
9006.5	-Other cameras:		
9006.51.00	--With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	0.0%	A
9006.52.00	--Other, for roll film of a width less than 35 mm	0.0%	A
9006.53.00	--Other, for roll film of a width of 35 mm	0.0%	A
9006.59.00	--Other	0.0%	A
9006.6	-Photographic flashlight apparatus and flashbulbs:		
9006.61.00	--Discharge lamp ("electronic") flashlight apparatus	0.0%	A
9006.69.00	--Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9006.9	-Parts and accessories:		
9006.91.00	--For cameras	0.0%	A
9006.99.00	--Other	0.0%	A
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS:		
9007.10.00	-Cameras	0.0%	A
9007.20.00	-Projectors	0.0%	A
9007.9	-Parts and accessories:		
9007.91.00	--For cameras	0.0%	A
9007.92.00	--For projectors	0.0%	A
9008	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:		
9008.50	-Projectors, enlargers and reducers:		
9008.50.10	---Overhead projectors	5.0%	B
9008.50.90	---Other	0.0%	A
9008.90.00	-Parts and accessories	0.0%	A
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS:		
9010.10.00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0.0%	A
9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
9010.50.10	---Goods, as follows: (a) layout tables; (b) photographic silver recovery apparatus; (c) vacuum frames	0.0%	A
9010.50.20	---Apparatus and equipment for the processing of sensitised film or paper, NSA	0.0%	A
9010.50.90	---Other	0.0%	A
9010.60.00	-Projection screens	5.0%	B
9010.90	-Parts and accessories:		
9010.90.10	---For goods of 9010.50.90	0.0%	A
9010.90.20	---For goods of 9010.50.20 or 9010.60.00	5.0%	B
9010.90.90	---Other	5.0%	B
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION:		
9011.10.00	-Stereoscopic microscopes	0.0%	A
9011.20.00	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	0.0%	A
9011.80.00	-Other microscopes	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9011.90.00	-Parts and accessories	0.0%	A
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS:		
9012.10.00	-Microscopes other than optical microscopes and diffraction apparatus	0.0%	A
9012.90.00	-Parts and accessories	0.0%	A
9013	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
9013.10.00	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0.0%	A
9013.20.00	-Lasers, other than laser diodes	0.0%	A
9013.80.00	-Other devices, appliances and instruments	0.0%	A
9013.90.00	-Parts and accessories	0.0%	A
9014	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES:		
9014.10.00	-Direction finding compasses	0.0%	A
9014.20.00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	0.0%	A
9014.80.00	-Other instruments and appliances	0.0%	A
9014.90.00	-Parts and accessories	0.0%	A
9015	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS:		
9015.10.00	-Rangefinders	0.0%	A
9015.20.00	-Theodolites and tachymeters (tacheometers)	0.0%	A
9015.30.00	-Levels	0.0%	A
9015.40.00	-Photogrammetrical surveying instruments and appliances	0.0%	A
9015.80.00	-Other instruments and appliances	0.0%	A
9015.90.00	-Parts and accessories	0.0%	A
9016.00.00	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHES, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
9017.10.00	-Drafting tables and machines, whether or not automatic	0.0%	A
9017.20	-Other drawing, marking-out or mathematical calculating instruments:		
9017.20.10	---Goods, as follows: (a) disc calculators and the like; (b) drawing curves; (c) parallel rules of plastic; (d) protractors; (e) set squares; (f) stencils	5.0%	B
9017.20.90	---Other	0.0%	A
9017.30.00	-Micrometers, callipers and gauges	0.0%	A
9017.80	-Other instruments:		
9017.80.20	---Goods, as follows: (a) graduated rules of wood or plastic, other than folding rules; (b) steel tape measures	5.0%	B
9017.80.80	---Other	0.0%	A
9017.90.00	-Parts and accessories	0.0%	A
9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS:		
9018.1	-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11.00	--Electro-cardiographs	0.0%	A
9018.12.00	--Ultrasonic scanning apparatus	0.0%	A
9018.13.00	--Magnetic resonance imaging apparatus	0.0%	A
9018.14.00	--Scintigraphic apparatus	0.0%	A
9018.19.00	--Other	0.0%	A
9018.20.00	-Ultra-violet or infra-red ray apparatus	0.0%	A
9018.3	-Syringes, needles, catheters, cannulae and the like:		
9018.31.00	--Syringes, with or without needles	0.0%	A
9018.32.00	--Tubular metal needles and needles for sutures	0.0%	A
9018.39.00	--Other	0.0%	A
9018.4	-Other instruments and appliances, used in dental sciences:		
9018.41.00	--Dental drill engines, whether or not combined on a single base with other dental equipment	0.0%	A
9018.49.00	--Other	0.0%	A
9018.50.00	-Other ophthalmic instruments and appliances	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9018.90.00	-Other instruments and appliances	0.0%	A
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:		
9019.10.00	-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0.0%	A
9019.20.00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0.0%	A
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0.0%	A
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:		
9021.10	-Orthopaedic or fracture appliances:		
9021.10.10	---Footwear and special insoles made to measure for a specific orthopaedic disorder	0.0%	A
9021.10.20	---Footwear, NSA, excluding parts, designed to correct orthopaedic conditions	5.0%	F
9021.10.30	---Special insoles, NSA, excluding parts, designed to correct orthopaedic conditions	5.0%	B
9021.10.4	---Parts for goods of 9021.10.20 or 9021.10.30:		
9021.10.41	----Of metal	5.0%	B
9021.10.49	----Other	5.0%	B
9021.10.90	---Other	0.0%	A
9021.2	-Artificial teeth and dental fittings:		
9021.21.00	--Artificial teeth	0.0%	A
9021.29.00	--Other	0.0%	A
9021.3	-Other artificial parts of the body:		
9021.31.00	--Artificial joints	0.0%	A
9021.39.00	--Other	0.0%	A
9021.40.00	-Hearing aids, excluding parts and accessories	0.0%	A
9021.50.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	0.0%	A
9021.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:		
9022.1	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12.00	--Computed tomography apparatus	0.0%	A
9022.13.00	--Other, for dental uses	0.0%	A
9022.14.00	--Other, for medical, surgical or veterinary uses	0.0%	A
9022.19.00	--For other uses	0.0%	A
9022.2	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21.00	--For medical, surgical, dental or veterinary uses	0.0%	A
9022.29.00	--For other uses	0.0%	A
9022.30.00	-X-ray tubes	0.0%	A
9022.90.00	-Other, including parts and accessories	0.0%	A
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0.0%	A
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS):		
9024.10.00	-Machines and appliances for testing metals	0.0%	A
9024.80.00	-Other machines and appliances	0.0%	A
9024.90.00	-Parts and accessories	0.0%	A
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS:		
9025.1	-Thermometers and pyrometers, not combined with other instruments:		
9025.11.00	--Liquid-filled, for direct reading	0.0%	A
9025.19.00	--Other	0.0%	A
9025.80.00	-Other instruments	0.0%	A
9025.90.00	-Parts and accessories	0.0%	A



HS code (HS2012)	Description	Base Rate	Staging Category
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF 9014, 9015, 9028 or 9032:		
9026.10	-For measuring or checking the flow or level of liquids:		
9026.10.20	---Gauges of a kind used as components in passenger motor vehicles	5.0%	D
9026.10.80	---Other	0.0%	A
9026.20	-For measuring or checking pressure:		
9026.20.20	---Gauges of a kind used as components in passenger motor vehicles	5.0%	D
9026.20.80	---Other	0.0%	A
9026.80	-Other instruments or apparatus:		
9026.80.20	---Gauges of a kind used as components in passenger motor vehicles	5.0%	D
9026.80.80	---Other	0.0%	A
9026.90.00	-Parts and accessories	0.0%	A
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES:		
9027.10.00	-Gas or smoke analysis apparatus	0.0%	A
9027.20.00	-Chromatographs and electrophoresis instruments	0.0%	A
9027.30.00	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0.0%	A
9027.50.00	-Other instruments and apparatus using optical radiations (UV, visible, IR)	0.0%	A
9027.80.00	-Other instruments and apparatus	0.0%	A
9027.90.00	-Microtomes; parts and accessories	0.0%	A
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR:		
9028.10	-Gas meters:		
9028.10.10	---Of the household supply kind	5.0%	B
9028.10.90	---Other	0.0%	A
9028.20	-Liquid meters:		
9028.20.10	---Water meters, as follows: (a) of the inferential kind; (b) of the positive kind not exceeding 100 mm diameter in size	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
9028.20.90	---Other	0.0%	A
9028.30.00	-Electricity meters	5.0%	B
9028.90.00	-Parts and accessories	0.0%	A
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF 9014 OR 9015; STROBOSCOPES:		
9029.10	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
9029.10.20	---Of a kind used as components in passenger motor vehicles	5.0%	D
9029.10.80	---Other	0.0%	A
9029.20	-Speed indicators and tachometers; stroboscopes:		
9029.20.10	---Of a kind used as components in passenger motor vehicles	5.0%	D
9029.20.90	---Other	0.0%	A
9029.90	-Parts and accessories:		
9029.90.10	---For goods of 9029.10.20 or 9029.20.10	5.0%	D
9029.90.90	---Other	0.0%	A
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS:		
9030.10.00	-Instruments and apparatus for measuring or detecting ionising radiations	0.0%	A
9030.20.00	-Oscilloscopes and oscillographs	0.0%	A
9030.3	-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
9030.31.00	--Multimeters without a recording device	0.0%	A
9030.32.00	--Multimeters with a recording device	0.0%	A
9030.33.00	--Other, without a recording device	0.0%	A
9030.39.00	--Other, with a recording device	0.0%	A
9030.40.00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0.0%	A
9030.8	-Other instruments and apparatus:		
9030.82.00	--For measuring or checking semiconductor wafers or devices	0.0%	A
9030.84.00	--Other, with a recording device	0.0%	A
9030.89.00	--Other	0.0%	A
9030.90.00	-Parts and accessories	0.0%	A
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS:		

HS code (HS2012)	Description	Base Rate	Staging Category
9031.10	-Machines for balancing mechanical parts:		
9031.10.20	---Motor vehicle wheel balancers of the static kind	5.0%	B
9031.10.80	---Other	0.0%	A
9031.20	-Test benches:		
9031.20.10	---Electrical, for internal combustion engines	5.0%	B
9031.20.90	---Other	0.0%	A
9031.4	-Other optical instruments and appliances:		
9031.41.00	--For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0.0%	A
9031.49.00	--Other	0.0%	A
9031.80.00	-Other instruments, appliances and machines	0.0%	A
9031.90.00	-Parts and accessories	0.0%	A
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS:		
9032.10.00	-Thermostats	0.0%	A
9032.20.00	-Manostats	0.0%	A
9032.8	-Other instruments and apparatus:		
9032.81.00	--Hydraulic or pneumatic	0.0%	A
9032.89	--Other:		
9032.89.1	---Automatic voltage regulators of a kind commonly used with motor vehicles, for 6 V or 12 V systems:		
9032.89.11	----Of a kind used as components in passenger motor vehicles	5.0%	D
9032.89.19	----Other	0.0%	A
9032.89.80	---Other	0.0%	A
9032.90	-Parts and accessories:		
9032.90.20	---Of a kind used as components in passenger motor vehicles	5.0%	D
9032.90.80	---Other	0.0%	A
9033.00.00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0.0%	A
91	CLOCKS AND WATCHES AND PARTS THEREOF		
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
9101.1	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9101.11.00	--With mechanical display only	0.0%	A
9101.19.00	--Other	0.0%	A
9101.2	-Other wrist-watches, whether or not incorporating a stop-watch facility:		

HS code (HS2012)	Description	Base Rate	Staging Category
9101.21.00	--With automatic winding	0.0%	A
9101.29.00	--Other	0.0%	A
9101.9	-Other:		
9101.91.00	--Electrically operated	0.0%	A
9101.99.00	--Other	0.0%	A
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF 9101:		
9102.1	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.11.00	--With mechanical display only	0.0%	A
9102.12.00	--With opto-electronic display only	0.0%	A
9102.19.00	--Other	0.0%	A
9102.2	-Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	--With automatic winding	0.0%	A
9102.29.00	--Other	0.0%	A
9102.9	-Other:		
9102.91.00	--Electrically operated	0.0%	A
9102.99.00	--Other	0.0%	A
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF 9104.00.00:		
9103.10.00	-Electrically operated	0.0%	A
9103.90.00	-Other	0.0%	A
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0.0%	A
9105	OTHER CLOCKS:		
9105.1	-Alarm clocks:		
9105.11.00	--Electrically operated	0.0%	A
9105.19.00	--Other	0.0%	A
9105.2	-Wall clocks:		
9105.21.00	--Electrically operated	0.0%	A
9105.29.00	--Other	0.0%	A
9105.9	-Other:		
9105.91.00	--Electrically operated	0.0%	A
9105.99.00	--Other	0.0%	A
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS):		
9106.10.00	-Time-registers; time-recorders	5.0%	B
9106.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	5.0%	B
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED:		
9108.1	-Electrically operated:		
9108.11.00	--With mechanical display only or with a device to which a mechanical display can be incorporated	0.0%	A
9108.12.00	--With opto-electronic display only	0.0%	A
9108.19.00	--Other	0.0%	A
9108.20.00	-With automatic winding	0.0%	A
9108.90.00	-Other	0.0%	A
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED:		
9109.10.00	-Electrically operated	0.0%	A
9109.90.00	-Other	0.0%	A
9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS:		
9110.1	-Of watches:		
9110.11.00	--Complete movements, unassembled or partly assembled (movement sets)	0.0%	A
9110.12.00	--Incomplete movements, assembled	0.0%	A
9110.19.00	--Rough movements	0.0%	A
9110.90	-Other:		
9110.90.10	---Of goods of 9107.00.00	5.0%	B
9110.90.90	---Other	0.0%	A
9111	WATCH CASES AND PARTS THEREOF:		
9111.10.00	-Cases of precious metal or of metal clad with precious metal	0.0%	A
9111.20.00	-Cases of base metal, whether or not gold- or silver-plated	0.0%	A
9111.80.00	-Other cases	0.0%	A
9111.90.00	-Parts	0.0%	A
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF:		
9112.20.00	-Cases	0.0%	A
9112.90.00	-Parts	0.0%	A
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF:		
9113.10.00	-Of precious metal or of metal clad with precious metal	5.0%	B
9113.20.00	-Of base metal, whether or not gold- or silver-plated	0.0%	A
9113.90.00	-Other	5.0%	B
9114	OTHER CLOCK OR WATCH PARTS:		
9114.10.00	-Springs, including hair-springs	0.0%	A
9114.30.00	-Dials	0.0%	A
9114.40.00	-Plates and bridges	0.0%	A
9114.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES		
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS:		
9201.10.00	-Upright pianos	0.0%	A
9201.20.00	-Grand pianos	0.0%	A
9201.90.00	-Other	0.0%	A
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS):		
9202.10.00	-Played with a bow	0.0%	A
9202.90.00	-Other	5.0%	B
9205	WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS:		
9205.10.00	-Brass-wind instruments	0.0%	A
9205.90.00	-Other	0.0%	A
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	5.0%	B
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS):		
9207.10.00	-Keyboard instruments, other than accordions	0.0%	A
9207.90.00	-Other	5.0%	B
9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS:		
9208.10.00	-Musical boxes	0.0%	A
9208.90.00	-Other	0.0%	A
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:		
9209.30.00	-Musical instrument strings	0.0%	A
9209.9	-Other:		
9209.91.00	--Parts and accessories for pianos	0.0%	A
9209.92.00	--Parts and accessories for the musical instruments of 9202	5.0%	B
9209.94.00	--Parts and accessories for the musical instruments of 9207	0.0%	A
9209.99.00	--Other	0.0%	A
93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		

HS code (HS2012)	Description	Base Rate	Staging Category
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF 9307.00.00:		
9301.10.00	-Artillery weapons (for example, guns, howitzers and mortars)	0.0%	A
9301.20.00	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0.0%	A
9301.90.00	-Other	0.0%	A
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF 9303 OR 9304.00.00	0.0%	A
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS):		
9303.10.00	-Muzzle-loading firearms	0.0%	A
9303.20.00	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	0.0%	A
9303.30.00	-Other sporting, hunting or target-shooting rifles	0.0%	A
9303.90.00	-Other	0.0%	A
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF 9307.00.00	0.0%	A
9305	PARTS AND ACCESSORIES OF ARTICLES OF 9301 TO 9304.00.00:		
9305.10.00	-Of revolvers or pistols	5.0%	B
9305.20	-Of shotguns or rifles of 9303:		
9305.20.10	---Shotgun barrels	0.0%	A
9305.20.90	---Other	5.0%	B
9305.9	-Other:		
9305.91.00	--Of military weapons of 9301	5.0%	B
9305.99.00	--Other	5.0%	B
9306	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS:		
9306.2	-Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	--Cartridges	5.0%	B
9306.29.00	--Other	0.0%	A
9306.30.00	-Other cartridges and parts thereof	5.0%	B
9306.90.00	-Other	0.0%	A
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS		
9401	SEATS (OTHER THAN THOSE OF 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF:		
9401.10.00	-Seats of a kind used for aircraft	0.0%	A
9401.20.00	-Seats of a kind used for motor vehicles	5.0%	D
9401.30.00	-Swivel seats with variable height adjustment	5.0%	B
9401.40.00	-Seats other than garden seats or camping equipment, convertible into beds	5.0%	B
9401.5	-Seats of cane, osier, bamboo or similar materials:		
9401.51.00	--Of bamboo or rattan	5.0%	B
9401.59.00	--Other	5.0%	B
9401.6	-Other seats, with wooden frames:		
9401.61.00	--Upholstered	5.0%	B
9401.69.00	--Other	5.0%	B
9401.7	-Other seats, with metal frames:		
9401.71.00	--Upholstered	5.0%	B
9401.79.00	--Other	5.0%	B
9401.80.00	-Other seats	5.0%	B
9401.90	-Parts:		
9401.90.10	---Of seats of a kind used for aircraft	0.0%	A
9401.90.20	---Of seats of a kind used for motor vehicles	5.0%	D
9401.90.90	---Other	5.0%	B
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES:		
9402.10.00	-Dentists', barbers' or similar chairs and parts thereof	0.0%	A
9402.90.00	-Other	5.0%	B
9403	OTHER FURNITURE AND PARTS THEREOF:		
9403.10.00	-Metal furniture of a kind used in offices	5.0%	B
9403.20.00	-Other metal furniture	5.0%	B
9403.30.00	-Wooden furniture of a kind used in offices	5.0%	B
9403.40.00	-Wooden furniture of a kind used in the kitchen	5.0%	B
9403.50.00	-Wooden furniture of a kind used in the bedroom	5.0%	B
9403.60.00	-Other wooden furniture	5.0%	B



HS code (HS2012)	Description	Base Rate	Staging Category
9403.70.00	-Furniture of plastics	5.0%	B
9403.8	-Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.81.00	--Of bamboo or rattan	5.0%	B
9403.89.00	--Other	5.0%	B
9403.90.00	-Parts	5.0%	B
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED:		
9404.10.00	-Mattress supports	0.0%	A
9404.2	-Mattresses:		
9404.21.00	--Of cellular rubber or plastics, whether or not covered	0.0%	A
9404.29.00	--Of other materials	0.0%	A
9404.30.00	-Sleeping bags	5.0%	B
9404.90.00	-Other	5.0%	B
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED:		
9405.10.00	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	5.0%	B
9405.20.00	-Electric table, desk, bedside or floor-standing lamps	5.0%	B
9405.30.00	-Lighting sets of a kind used for Christmas trees	5.0%	B
9405.40.00	-Other electric lamps and lighting fittings	5.0%	B
9405.50	-Non-electrical lamps and lighting fittings:		
9405.50.10	---Candlesticks of glass	0.0%	A
9405.50.90	---Other	5.0%	B
9405.60.00	-Illuminated signs, illuminated name-plates and the like	5.0%	B
9405.9	-Parts:		
9405.91.00	--Of glass	5.0%	B
9405.92.00	--Of plastics	5.0%	B
9405.99.00	--Other	5.0%	B
9406.00.00	PREFABRICATED BUILDINGS	5.0%	B
95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF		

HS code (HS2012)	Description	Base Rate	Staging Category
9503	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS:		
9503.00.10	---Wheeled toys designed to be ridden by children (for example, tricycles, scooters and pedal cars) and similar wheeled toys; dolls' carriages	5.0%	B
9503.00.20	---Dolls representing only human beings, including parts and accessories for those dolls	5.0%	B
9503.00.30	---Toys representing animals or non-human creatures	5.0%	B
9503.00.40	---Goods, as follows: (a) toy musical instruments and apparatus; (b) books	0.0%	A
9503.00.50	---Puzzles, other than books	5.0%	B
9503.00.60	---Goods, as follows: (a) electric trains, including tracks, signals and other accessories therefor; (b) reduced-size ("scale") model assembly kits, whether or not working models	0.0%	A
9503.00.70	---Other goods, as follows: (a) construction sets and constructional toys; (b) toys put up in sets or outfits	5.0%	B
9503.00.80	---Other toys and models, incorporating a motor	0.0%	A
9503.00.9	---Other:		
9503.00.91	----Of metal	5.0%	B
9503.00.99	----Other	5.0%	B
9504	VIDEO GAME CONSOLES AND MACHINES, ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:		
9504.20.00	-Articles and accessories for billiards of all kinds	5.0%	B
9504.30.00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	5.0%	B
9504.40.00	-Playing cards	5.0%	B
9504.50	-Video game consoles and machines, other than those of 9504.30.00:		
9504.50.10	---Video games of a kind used with a television receiver	0.0%	A
9504.50.90	---Other	5.0%	B
9504.90	-Other:		
9504.90.10	---Books	0.0%	A
9504.90.90	---Other	5.0%	B
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:		
9505.10.00	-Articles for Christmas festivities	5.0%	B
9505.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS:		
9506.1	-Snow-skis and other snow-ski equipment:		
9506.11.00	--Skis	0.0%	A
9506.12.00	--Ski-fastenings (ski-bindings)	0.0%	A
9506.19.00	--Other	5.0%	B
9506.2	-Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	--Sailboards	5.0%	B
9506.29.00	--Other	5.0%	B
9506.3	-Golf clubs and other golf equipment:		
9506.31.00	--Clubs, complete	5.0%	B
9506.32.00	--Balls	5.0%	B
9506.39.00	--Other	5.0%	B
9506.40.00	-Articles and equipment for table-tennis	5.0%	B
9506.5	-Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	--Lawn-tennis rackets, whether or not strung	0.0%	A
9506.59.00	--Other	0.0%	A
9506.6	-Balls, other than golf balls and table-tennis balls:		
9506.61.00	--Lawn-tennis balls	0.0%	A
9506.62.00	--Inflatable	5.0%	B
9506.69.00	--Other	5.0%	B
9506.70.00	-Ice skates and roller skates, including skating boots with skates attached	5.0%	B
9506.9	-Other:		
9506.91.00	--Articles and equipment for general physical exercise, gymnastics or athletics	5.0%	B
9506.99	--Other:		
9506.99.10	---Children's playground equipment	5.0%	B
9506.99.90	---Other	5.0%	B
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF 9208 OR 9705.00.00) AND SIMILAR HUNTING OR SHOOTING REQUISITES:		
9507.10.00	-Fishing rods	5.0%	B
9507.20.00	-Fish-hooks, whether or not snelled	0.0%	A
9507.30.00	-Fishing reels	5.0%	B
9507.90.00	-Other	5.0%	B

HS code (HS2012)	Description	Base Rate	Staging Category
9508	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; TRAVELLING THEATRES:		
9508.10.00	-Travelling circuses and travelling menageries	5.0%	B
9508.90.00	-Other	5.0%	B
96	MISCELLANEOUS MANUFACTURED ARTICLES		
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING):		
9601.10.00	-Worked ivory and articles of ivory	0.0%	A
9601.90.00	-Other	5.0%	B
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED UNHARDENED GELATIN (EXCEPT GELATIN OF 3503) AND ARTICLES OF UNHARDENED GELATIN:		
9602.00.10	---Empty gelatin capsules	5.0%	B
9602.00.90	---Other	5.0%	B
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES):		
9603.10.00	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5.0%	B
9603.2	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.21.00	--Tooth brushes, including dental-plate brushes	5.0%	B
9603.29.00	--Other	5.0%	B
9603.30.00	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5.0%	B
9603.40.00	-Paint, distemper, varnish or similar brushes (other than brushes of 9603.30.00); paint pads and rollers	5.0%	B
9603.50.00	-Other brushes constituting parts of machines, appliances or vehicles	5.0%	B
9603.90.00	-Other	5.0%	B
9604.00.00	HAND SIEVES AND HAND RIDDLES	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	0.0%	A
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS:		
9606.10.00	-Press-fasteners, snap-fasteners and press-studs and parts therefor	5.0%	B
9606.2	-Buttons:		
9606.21.00	--Of plastics, not covered with textile material	5.0%	B
9606.22.00	--Of base metal, not covered with textile material	0.0%	A
9606.29.00	--Other	5.0%	B
9606.30.00	-Button moulds and other parts of buttons; button blanks	0.0%	A
9607	SLIDE FASTENERS AND PARTS THEREOF:		
9607.1	-Slide fasteners:		
9607.11.00	--Fitted with chain scoops of base metal	5.0%	B
9607.19.00	--Other	5.0%	B
9607.20.00	-Parts	5.0%	B
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF 9609:		
9608.10.00	-Ball point pens	5.0%	B
9608.20.00	-Felt tipped and other porous-tipped pens and markers	5.0%	B
9608.30	-Fountain pens, stylograph pens and other pens:		
9608.30.10	---Indian ink drawing pens	0.0%	A
9608.30.90	---Other	5.0%	B
9608.40.00	-Propelling or sliding pencils	5.0%	B
9608.50.00	-Sets of articles from two or more of the foregoing subheadings	0.0%	A
9608.60.00	-Refills for ball point pens, comprising the ball point and ink-reservoir	5.0%	B
9608.9	-Other:		
9608.91.00	--Pen nibs and nib points	0.0%	A
9608.99.00	--Other	5.0%	B
9609	PENCILS (OTHER THAN PENCILS OF 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS:		
9609.10.00	-Pencils and crayons, with leads encased in a rigid sheath	5.0%	B
9609.20.00	-Pencil leads, black or coloured	0.0%	A
9609.90.00	-Other	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	5.0%	B
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS, AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	0.0%	A
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES:		
9612.10.00	-Ribbons	5.0%	B
9612.20.00	-Ink-pads	5.0%	B
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS:		
9613.10.00	-Pocket lighters, gas fuelled, non-refillable	0.0%	A
9613.20.00	-Pocket lighters, gas fuelled, refillable	0.0%	A
9613.80	-Other lighters:		
9613.80.10	---Table lighters	0.0%	A
9613.80.90	---Other	5.0%	D
9613.90.00	-Parts	0.0%	A
9614.00.00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	0.0%	A
9615	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF 8516, AND PARTS THEREOF:		
9615.1	-Combs, hair-slides and the like:		
9615.11.00	--Of hard rubber or plastics	5.0%	B
9615.19.00	--Other	0.0%	A
9615.90.00	-Other	5.0%	B
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:		
9616.10.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	0.0%	A
9616.20.00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	0.0%	A
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	0.0%	A
9618.00.00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	0.0%	A

HS code (HS2012)	Description	Base Rate	Staging Category
9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL:		
9619.00.10	---Goods, of paper pulp, paper, cellulose wadding or webs of cellulose fibres or of textile wadding, as follows: (a) incontinence pads, whether or not having an adhesive strip; (b) pants or napkins for adults	5.0%	B
9619.00.2	---Goods, NSA, of paper pulp, paper, cellulose wadding or webs of cellulose fibres or of textile wadding:		
9619.00.21	----Tampons	0.0%	A
9619.00.29	----Other	5.0%	B
9619.00.30	---Sanitary articles, NSA, being women's or girls' briefs or panties or men's or boys' underpants or briefs	10.0%	E
9619.00.4	---Garments, NSA:		
9619.00.41	----For babies	10.0%	E
9619.00.49	----Other	10.0%	E
9619.00.50	---Clothing accessories	0.0%	A
9619.00.60	---Sanitary articles of plastics, NSA	5.0%	B
9619.00.90	---Other textile articles	5.0%	B
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF 4906.00.00 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES:		
9701.10.00	-Paintings, drawings and pastels	0.0%	A
9701.90.00	-Other	0.0%	A
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	0.0%	A
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	0.0%	A
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF 4907	0.0%	A
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	0.0%	A
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	0.0%	A

PART 3

Section 1

Notes for Schedule of Japan

1. For the purposes of Article 2.4 (Trade in Goods - Elimination or Reduction of Customs Duties), the following categories indicated in Column 4 of Section 2 (Schedule of Japan) shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and such goods shall be duty free on the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "A\*" shall be eliminated entirely and shall be as provided for in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan), and such goods shall be duty free on the date of entry into force of this Agreement;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated, from the Base Rate to free, in four equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the fourth year;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated, from the Base Rate to free, in five equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the fifth year;



- (e) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated, from the Base Rate to free, in six equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the sixth year;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated, from the Base Rate to free, in eight equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the eighth year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B7\*" shall be eliminated in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);
- (h) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated, from the Base Rate to free, in 11 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the 11th year;
- (i) customs duties on originating goods classified under the tariff lines indicated with "B10\*" shall be eliminated, from the Base Rate to free, in six equal annual instalments. This annual reduction shall take place on 1 April of each year from the sixth year to the 11th year, and such goods shall be duty free, effective on 1 April of the 11th year;
- (j) customs duties on originating goods classified under the tariff lines indicated with "B10\*\*" shall be eliminated, from the Base Rate to free, in nine equal annual instalments. This annual reduction shall take place on 1 April of each year from the third year to the 11th year, and such goods shall be duty free, effective on 1 April of the 11th year;

- (k) customs duties on originating goods classified under the tariff lines indicated "B10\*\*\*" shall be eliminated in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);
- (l) customs duties on originating goods classified under the tariff lines indicated with "B10\*\*\*\*" shall be eliminated, from the Base Rate to free, effective on 1 April of the 11th year;
- (m) customs duties on originating goods classified under the tariff lines indicated with "B10S" shall be eliminated, from the Base Rate to free, in 11 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the 11th year. Customs duties on such goods shall be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);
- (n) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated, from the Base Rate to free, in 16 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be duty free, effective on 1 April of the 16th year;
- (o) customs duties on originating goods classified under the tariff lines indicated with "P" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);

- (p) customs duties on originating goods classified under the tariff lines indicated with "PS" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);
- (q) customs duties on originating goods classified under the tariff lines indicated with "PS\*" or "PS\*\*" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);
- (r) customs duties on originating goods classified under the tariff lines indicated with "Q" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan);
- (s) customs duties on originating goods classified under the tariff lines indicated with "QS" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 of Section 2 (Schedule of Japan) and be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness);

- (t) the originating goods classified under the tariff lines indicated with "R" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (s), and the customs duties on those originating goods shall be subject to negotiation between the Parties in the fifth year following entry into force of this Agreement;
- (u) the originating goods classified under the tariff lines indicated with "S" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (s), and the customs duties on those originating goods shall be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness); and
- (v) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (u).

2. The terms and conditions in the following notes indicated with (1) to (56) shall apply to originating goods with the corresponding number in Column 5 of Section 2 (Schedule of Japan).

- (1) The rate of customs duty shall be 30,600 Yen per each, as from the date of entry into force of this Agreement.
- (2) The rate of customs duty shall be 51,000 Yen per each, as from the date of entry into force of this Agreement.
- (3) The rate of customs duty shall be as follows:
  - (a) 32.5 per cent for the first year;
  - (b) 31.5 per cent for the second year;
  - (c) 30.5 per cent for the third year;

- (d) 29.9 per cent for the fourth year;
- (e) 29.3 per cent for the fifth year;
- (f) 28.8 per cent for the sixth year;
- (g) 28.2 per cent for the seventh year;
- (h) 27.6 per cent for the eighth year;
- (i) 27 per cent for the ninth year;
- (j) 26.4 per cent for the tenth year;
- (k) 25.8 per cent for the 11th year;
- (l) 25.3 per cent for the 12th year;
- (m) 24.7 per cent for the 13th year;
- (n) 24.1 per cent for the 14th year; and
- (o) 23.5 per cent for the 15th year and for each subsequent year.

(4) The rate of customs duty shall be as follows:

- (a) 30.5 per cent for the first year;
- (b) 28.5 per cent for the second year;
- (c) 27.5 per cent for the third year;
- (d) 27.2 per cent for the fourth year;
- (e) 26.9 per cent for the fifth year;
- (f) 26.7 per cent for the sixth year;
- (g) 26.4 per cent for the seventh year;
- (h) 26.1 per cent for the eighth year;
- (i) 25.8 per cent for the ninth year;
- (j) 25.6 per cent for the tenth year;

- (k) 25.3 per cent for the 11th year;
  - (l) 25 per cent for the 12th year;
  - (m) 24.1 per cent for the 13th year;
  - (n) 23.2 per cent for the 14th year
  - (o) 22.3 per cent for the 15th year;
  - (p) 21.3 per cent for the 16th year;
  - (q) 20.4 per cent for the 17th year; and
  - (r) 19.5 per cent for the 18th year and for each subsequent year.
- (5) The rate of customs duty shall be 8 per cent, as from the date of entry into force of this Agreement.
  - (6) The rate of customs duty shall be 2 per cent, as from the date of entry into force of this Agreement.
  - (7) The rate of customs duty shall be 4 per cent, as from the date of entry into force of this Agreement.
  - (8) The rate of customs duty shall be 3 per cent, as from the date of entry into force of this Agreement.
  - (9) The rate of customs duty shall be reduced, from 25.5 per cent to 20.4 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
  - (10) The rate of customs duty shall be reduced, from 29.8 per cent to 23.8 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
  - (11) The rate of customs duty shall be reduced, from 15 per cent to 13.5 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.

- (12) The rate of customs duty shall be reduced, from 21.3 per cent to 17 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (13) The rate of customs duty shall be reduced, from 13.2 Yen per kilogram to 11.88 Yen per kilogram, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (14) The rate of customs duty shall be reduced, from 8.5 Yen per kilogram to 3.78 Yen per kilogram, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (15) The rate of customs duty shall be reduced, from 29.8 per cent to 25 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (16) The rate of customs duty other than the levy shall be eliminated on the date of entry into force of this Agreement. The rules with respect to the levy charged on the originating good, including the conversion factor and its revision process, will be provided for in the Operational Procedures.
- (17) The rate of customs duty shall be 23.8 per cent, as from the date of entry into force of this Agreement.
- (18) The rate of customs duty shall be 19 per cent, as from the date of entry into force of this Agreement.
- (19) The rate of customs duty shall be reduced, from 10 per cent to 8 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
- (20) The rate of customs duty shall be 17 per cent, as from the date of entry into force of this Agreement.

- (21) The rate of customs duty shall be 4.1 per cent, as from the date of entry into force of this Agreement.
- (22) The rate of customs duty shall be reduced, from 30 Yen per kilogram to 24 Yen per kilogram, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
- (23) The rate of customs duty shall be reduced, from 21.3 per cent to 17 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
- (24) The rate of customs duty shall be 8.1 per cent, as from the date of entry into force of this Agreement.
- (25) The rate of customs duty shall be reduced, from 18 per cent to 10 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (26) The rate of customs duty shall be reduced, from 15 per cent to 12 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
- (27) The rate of customs duty shall be reduced, from 25.5 per cent to 20.4 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
- (28) The rate of customs duty shall be reduced, from 13 per cent to 10.4 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement.
- (29) The rate of customs duty shall be reduced, from 13.4 per cent to 12.1 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (30) The rate of customs duty shall be reduced, from 23.8 per cent to 19 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.



- (31) The rate of customs duty shall be reduced, from 29.8 per cent to 23.8 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (32) The rate of customs duty shall be reduced, from 17 per cent to 8.5 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (33) The rate of customs duty shall be reduced from 16.8 per cent to 15.1 per cent, in six equal annual instalments beginning on the date of entry into force of this Agreement.
- (34) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be 30 horses;
  - (ii) the in-quota rate of customs duty on the originating goods shall be reduced, from 3,400,000 Yen per each to 1,700,000 Yen per each, in eight equal annual instalments beginning on the date of entry into force of this Agreement; and
  - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (b) The originating goods classified under the tariff lines indicated with "(34)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

- (35) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be as follows:
    - (A) 5,600 tonnes for the first year;
    - (B) 7,280 tonnes for the second year;
    - (C) 8,960 tonnes for the third year;
    - (D) 10,640 tonnes for the fourth year;
    - (E) 12,320 tonnes for the fifth year; and
    - (F) 14,000 tonnes for the sixth year and for each subsequent year;
  - (ii) the in-quota rate of customs duty on the originating goods shall be as follows:
    - (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2, of which value for customs duty per kilogram is not more than 40.65 Yen, shall be 361 Yen per kilogram;

- (B) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2, of which value for customs duty per kilogram is more than 40.65 Yen but not more than the value obtained by dividing 401.65 Yen by 1.022, shall be the difference between 401.65 Yen per kilogram and the value for customs duty per kilogram;
- (C) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2, of which value for customs duty per kilogram is more than the value obtained by dividing 401.65 Yen by 1.022, shall be 2.2 per cent;
- (D) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2, of which value for customs duty per kilogram is not more than 53.53 Yen, shall be 482 Yen per kilogram;
- (E) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2, of which value for customs duty per kilogram is more than 53.53 Yen but not more than the value obtained by dividing 535.53 Yen by 1.022, shall be the difference between 535.53 Yen per kilogram and the value for customs duty per kilogram;

- (F) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2, of which value for customs duty per kilogram is more than the value obtained by dividing 535.53 Yen by 1.022, shall be 2.2 per cent;
- (G) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be 4.3 per cent;
- (H) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("\*\*\*\*") in Column 2, of which value for customs duty per kilogram is not more than the value obtained by dividing 577.15 Yen by 0.643, shall be the difference between 577.15 Yen per kilogram and the value obtained by multiplying the value for customs duty per kilogram by 0.6;
- (I) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("\*\*\*\*") in Column 2, of which value for customs duty per kilogram is more than the value obtained by dividing 577.15 Yen by 0.643, shall be 4.3 per cent; and
- (J) the in-quota rate of customs duty on the originating goods indicated with five asterisks ("\*\*\*\*\*") in Column 2 shall be 16 per cent;

- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
  - (b) The originating goods classified under the tariff lines indicated with "(35)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
  - (c) The tariff emergency measures on pork stipulated in paragraph 1 of Article 7-6 of Temporary Tariff Measures Law of Japan (Law No.36 of 1960), and special safeguard measures on pork stipulated in paragraph 2 of Article 7-6 of the Law shall not be applied to the originating goods imported under this tariff rate quota.
- (36) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be as follows:
    - (A) 17,000 tonnes for the first year;
    - (B) 17,400 tonnes for the second year;
    - (C) 17,800 tonnes for the third year;
    - (D) 18,200 tonnes for the fourth year;
    - (E) 18,600 tonnes for the fifth year;

- (F) 19,000 tonnes for the sixth year;
  - (G) 19,400 tonnes for the seventh year;
  - (H) 19,800 tonnes for the eighth year;
  - (I) 20,200 tonnes for the ninth year;
  - (J) 20,600 tonnes for the tenth year; and
  - (K) 21,000 tonnes for the 11th year and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be as follows:
- (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be 7.6 per cent;
  - (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be 30 per cent;
  - (C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be 12.7 per cent; and
  - (D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("\*\*\*\*") in Column 2 shall be 96.90 Yen per kilogram;

- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
  - (b) The originating goods classified under the tariff lines indicated with "(36)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (37) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be as follows:
    - (A) 40 tonnes for the first year;
    - (B) 56 tonnes for the second year;
    - (C) 72 tonnes for the third year;
    - (D) 88 tonnes for the fourth year;
    - (E) 104 tonnes for the fifth year;
    - (F) 120 tonnes for the sixth year;
    - (G) 136 tonnes for the seventh year;
    - (H) 152 tonnes for the eighth year;
    - (I) 168 tonnes for the ninth year;

- (J) 184 tonnes for the tenth year; and
  - (K) 200 tonnes for the 11th year and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be as follows:
- (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be 10.7 per cent;
  - (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be 7.6 per cent;
  - (C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be 6.8 per cent;
  - (D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("\*\*\*\*") in Column 2 shall be 8.5 per cent;
  - (E) the in-quota rate of customs duty on the originating goods indicated with five asterisks ("\*\*\*\*\*") in Column 2 shall be 19.1 per cent; and
  - (F) the in-quota rate of customs duty on the originating goods indicated with six asterisks ("\*\*\*\*\*") in Column 2 shall be 3.6 per cent;



- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
  - (b) The originating goods classified under the tariff lines indicated with "(37)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (38) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity for each year shall be as follows:
    - (A) 100 tonnes for the first year;
    - (B) 110 tonnes for the second year;
    - (C) 120 tonnes for the third year;
    - (D) 130 tonnes for the fourth year;
    - (E) 140 tonnes for the fifth year;
    - (F) 150 tonnes for the sixth year;
    - (G) 160 tonnes for the seventh year;
    - (H) 170 tonnes for the eighth year;

- (I) 180 tonnes for the ninth year;
  - (J) 190 tonnes for the tenth year; and
  - (K) 200 tonnes for the 11th year and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be as follows:
- (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be reduced, from 26.3 per cent to 13.2 per cent, in 11 equal annual instalments beginning on the date of the entry into force of this Agreement; and
  - (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be reduced, from 29.8 per cent to 14.9 per cent, in 11 equal annual instalments beginning on the date of the entry into force of this Agreement;
- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

- (b) The originating goods classified under the tariff lines indicated with "(38)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (39) (a) A tariff rate quota shall be applied in accordance with the following:
  - (i) the aggregate quota quantity shall be as follows:
    - (A) 4,000 tonnes for the first year;
    - (B) 5,000 tonnes for the second year;
    - (C) 5,800 tonnes for the third year;
    - (D) 6,600 tonnes for the fourth year;
    - (E) 7,400 tonnes for the fifth year;
    - (F) 8,200 tonnes for the sixth year;
    - (G) 8,900 tonnes for the seventh year;
    - (H) 9,700 tonnes for the eighth year;
    - (I) 10,500 tonnes for the ninth year;
    - (J) 11,300 tonnes for the tenth year;
    - (K) 12,100 tonnes for the 11th year;

- (L) 12,900 tonnes for the 12th year;
- (M) 13,700 tonnes for the 13th year;
- (N) 14,500 tonnes for the 14th year;
- (O) 15,300 tonnes for the 15th year;
- (P) 16,100 tonnes for the 16th year;
- (Q) 16,800 tonnes for the 17th year;
- (R) 17,600 tonnes for the 18th year;
- (S) 18,400 tonnes for the 19th year;
- (T) 19,200 tonnes for the 20th year; and
- (U) 20,000 tonnes for the 21th year and for each subsequent year;

- (ii) the in-quota rate of customs duty on the originating goods shall be free, provided that the quota quantity to be allocated for each application made by an importer shall not exceed the limit of 3.5 multiplied by the quantity of the natural cheese, specified in the application, produced from domestic milk and used by the importer for the production of processed cheese in Japan. Japan may increase the limit at any time on its own initiative;

- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (b) The originating goods classified under the tariff lines indicated with "(39)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (40) (a) A tariff rate quota shall be applied in accordance with the following:
  - (i) the aggregate quota quantity shall be as follows:
    - (A) 200 tonnes for the first year;
    - (B) 280 tonnes for the second year;
    - (C) 360 tonnes for the third year;
    - (D) 440 tonnes for the fourth year;
    - (E) 520 tonnes for the fifth year;
    - (F) 600 tonnes for the sixth year;
    - (G) 680 tonnes for the seventh year;
    - (H) 760 tonnes for the eighth year;

- (I) 840 tonnes for the ninth year;
  - (J) 920 tonnes for the tenth year; and
  - (K) 1,000 tonnes for the 11th year and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be 25.1 per cent as from the date of entry into force of this Agreement and such customs duty shall be reduced, from 25.1 per cent to 13.2 per cent, in 10 equal annual instalments as from the first day of the second year;
  - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (b) The originating goods classified under the tariff lines indicated with "(40)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (41) (a) A tariff rate quota shall be applied in accordance with the following:
    - (i) the aggregate quota quantity shall be as follows:
      - (A) 50 tonnes for the first year;

- (B) 55 tonnes for the second year;
  - (C) 60 tonnes for the third year;
  - (D) 65 tonnes for the fourth year;
  - (E) 70 tonnes for the fifth year;
  - (F) 75 tonnes for the sixth year;
  - (G) 80 tonnes for the seventh year;
  - (H) 85 tonnes for the eighth year;
  - (I) 90 tonnes for the ninth year;
  - (J) 95 tonnes for the tenth year;  
and
  - (K) 100 tonnes for the 11th year  
and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be reduced, from 40 per cent to 20 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;
- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

- (b) The originating goods classified under the tariff lines indicated with "(41)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (42) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity shall be as follows:
    - (A) 1,000 tonnes for the first year;
    - (B) 1,400 tonnes for the second year;
    - (C) 1,800 tonnes for the third year;
    - (D) 2,200 tonnes for the fourth year;
    - (E) 2,600 tonnes for the fifth year;
    - (F) 3,000 tonnes for the sixth year;
    - (G) 3,400 tonnes for the seventh year;
    - (H) 3,800 tonnes for the eighth year;
    - (I) 4,200 tonnes for the ninth year;
    - (J) 4,600 tonnes for the tenth year; and
    - (K) 5,000 tonnes for the 11th year and for each subsequent year;



- (ii) the in-quota rate of customs duty on the originating goods shall be free, provided that the quota quantity to be allocated for each application made by an importer shall not exceed the limit of 3.5 multiplied by the quantity of the natural cheese, specified in the application, produced from domestic milk and used by the importer for the production of shredded cheese in Japan. Japan may increase the limit at any time on its own initiative;
    - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
  - (b) The originating goods classified under the tariff lines indicated with "(42)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (43) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity shall be as follows:
    - (A) 80 tonnes for the first year;
    - (B) 88 tonnes for the second year;
    - (C) 96 tonnes for the third year;

- (D) 104 tonnes for the fourth year;
- (E) 112 tonnes for the fifth year;
- (F) 120 tonnes for the sixth year;
- (G) 128 tonnes for the seventh year;
- (H) 136 tonnes for the eighth year;
- (I) 144 tonnes for the ninth year;
- (J) 152 tonnes for the tenth year; and
- (K) 160 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be eliminated, from 25.5 per cent to free, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(43)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

- (44) (a) A tariff rate quota shall be applied in accordance with the following:
- (i) the aggregate quota quantity shall be as follows:
- (A) 8,600 tonnes for the first year;
  - (B) 16,340 tonnes for the second year;
  - (C) 24,080 tonnes for the third year;
  - (D) 31,820 tonnes for the fourth year;
  - (E) 39,560 tonnes for the fifth year;
  - (F) 47,300 tonnes for the sixth year;
  - (G) 55,040 tonnes for the seventh year;
  - (H) 62,780 tonnes for the eighth year;
  - (I) 70,520 tonnes for the ninth year;
  - (J) 78,260 tonnes for the tenth year; and
  - (K) 86,000 tonnes for the 11th year and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be free;

- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (b) The originating goods classified under the tariff lines indicated with "(44)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (45) (a) A tariff rate quota shall be applied in accordance with the following:
  - (i) the aggregate quota quantity for each year shall be as follows:
    - (A) 1,100 tonnes for the first year;
    - (B) 1,420 tonnes for the second year;
    - (C) 1,740 tonnes for the third year;
    - (D) 2,060 tonnes for the fourth year;
    - (E) 2,380 tonnes for the fifth year; and
    - (F) 2,700 tonnes for the sixth year and for each subsequent year;
  - (ii) the in-quota rate of customs duty on the originating goods shall be as follows:

- (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be 8 per cent; and
  - (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be 17 per cent;
- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
- (b) The originating goods classified under the tariff lines indicated with "(45)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (46) (a) A tariff rate quota shall be applied in accordance with the following:
  - (i) the aggregate quota quantity for each year shall be as follows:
    - (A) 5,300 tonnes for the first year;
    - (B) 5,600 tonnes for the second year;
    - (C) 5,900 tonnes for the third year;
    - (D) 6,200 tonnes for the fourth year;

- (E) 6,500 tonnes for the fifth year;
- (F) 6,800 tonnes for the sixth year;
- (G) 7,100 tonnes for the seventh year;
- (H) 7,400 tonnes for the eighth year;
- (I) 7,700 tonnes for the ninth year;
- (J) 8,000 tonnes for the tenth year; and
- (K) 8,300 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

- (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be 17 per cent;
- (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be 20 per cent;
- (C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be 8 per cent;

(D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("\*\*\*\*") in Column 2 shall be 36 per cent;

(E) the in-quota rate of customs duty on the originating goods indicated with five asterisks ("\*\*\*\*\*") in Column 2 shall be 30.6 per cent; and

(F) the in-quota rate of customs duty on the originating goods indicated with six asterisks ("\*\*\*\*\*") in Column 2 shall be 30 per cent;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(46)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(47) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity for each year shall be 100 tonnes;

(ii) the in-quota rate of customs duty on the originating goods shall be 20 per cent; and

- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (b) The originating goods classified under the tariff lines indicated with "(47)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (48) (a) A tariff rate quota shall be applied in accordance with the following:
  - (i) the aggregate quota quantity shall be as follows:
    - (A) 1,000 tonnes for the first year;
    - (B) 1,200 tonnes for the second year;
    - (C) 1,400 tonnes for the third year;
    - (D) 1,600 tonnes for the fourth year;
    - (E) 1,800 tonnes for the fifth year;
    - (F) 2,000 tonnes for the sixth year;
    - (G) 2,200 tonnes for the seventh year;
    - (H) 2,400 tonnes for the eighth year;



- (I) 2,600 tonnes for the ninth year;
  - (J) 2,800 tonnes for the tenth year; and
  - (K) 3,000 tonnes for the 11th year and for each subsequent year;
- (ii) the in-quota rate of customs duty on the originating goods shall be free, provided that the quota quantity to be allocated for each application made by an importer shall not exceed the limit of 3 multiplied by the quantity of the milk powder, specified in the application, produced from domestic milk and used by the importer for the production of chocolate in Japan. Japan may increase the limit at any time on its own initiative;
- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (b) The originating goods classified under the tariff lines indicated with "(48)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (49) (a) A tariff rate quota shall be applied in accordance with the following:

- (i) the aggregate quota quantity for each year shall be 1,300 tonnes;
  - (ii) the in-quota rate of customs duty on the originating goods shall be as follows:
    - (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be 12.8 per cent;
    - (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be 14.9 per cent or 11.5 Yen per kilogram, whichever is the greater; and
    - (C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be 10.7 per cent;
  - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.
- (b) The originating goods classified under the tariff lines indicated with "(49)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (50) (a) A tariff rate quota shall be applied in accordance with the following:

- (i) the aggregate quota quantity for each year shall be 1,600 tonnes;
- (ii) the in-quota rate of customs duty on the originating goods shall be as follows:
  - (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be 11.5 per cent as from the date of entry into force of this Agreement and such customs duty shall be eliminated, from 11.5 per cent to free, in 10 equal annual instalments as from the first day of the second year;
  - (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be 17 per cent or 11.5 Yen per kilogram, whichever is the greater, as from the date of entry into force of this Agreement, and such customs duty shall be eliminated, from 17 per cent or 11.5 Yen per kilogram to free, in 10 equal annual instalments as from the first day of the second year;

(C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be 9.5 per cent as from the date of entry into force of this Agreement and such customs duty shall be eliminated, from 9.5 per cent to free, in 10 equal annual instalments as from the first day of the second year; and

(D) the in-quota rate of customs duty on the originating goods indicated with four asterisks ("\*\*\*\*") in Column 2 shall be 14.9 per cent as from the date of entry into force of this Agreement and such customs duty shall be eliminated, from 14.9 per cent to free, in 10 equal annual instalments as from the first day of the second year;

(iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(b) The originating goods classified under the tariff lines indicated with "(50)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).

(51) (a) A tariff rate quota shall be applied in accordance with the following:

(i) the aggregate quota quantity shall be as follows:

- (A) 180 tonnes for the first year;
- (B) 362 tonnes for the second year;
- (C) 544 tonnes for the third year;
- (D) 726 tonnes for the fourth year;
- (E) 908 tonnes for the fifth year;
- (F) 1,090 tonnes for the sixth year;
- (G) 1,272 tonnes for the seventh year;
- (H) 1,454 tonnes for the eighth year;
- (I) 1,636 tonnes for the ninth year;
- (J) 1,818 tonnes for the tenth year; and
- (K) 2,000 tonnes for the 11th year and for each subsequent year;

(ii) the in-quota rate of customs duty on the originating goods shall be as follows:

- (A) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be reduced, from 21 per cent to 10.5 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;
  - (B) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be reduced, from 29.8 per cent to 14.9 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and
  - (C) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be reduced, from 21.3 per cent to 10.7 per cent, in 11 equal annual instalments beginning on the date of entry into force of this Agreement;
- (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.

- (b) The originating goods classified under the tariff lines indicated with "(51)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (52) (a) A tariff rate quota shall be applied in accordance with the following:
  - (i) the aggregate quota quantity for each year shall be 14,000 tonnes;
  - (ii) the in-quota rate of customs duty on the originating goods shall be free; and
  - (iii) for the purposes of subparagraphs (i) and (ii), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party, and the aggregate quota quantity shall be allocated by the importing Party.
- (b) The originating goods classified under the tariff lines indicated with "(52)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) to 1(u).
- (53) The customs duty shall be eliminated from the Base Rate to free in accordance with the following:
  - (a) 13.1 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 58.63 Yen per litre, as from the date of entry into force of this Agreement;

- (b) 11.3 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 50.25 Yen per litre, as from 1 April of the second year;
  - (c) 9.4 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 41.88 Yen per litre, as from 1 April of the third year;
  - (d) 7.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 33.5 Yen per litre, as from 1 April of the fourth year;
  - (e) 5.6 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 25.13 Yen per litre, as from 1 April of the fifth year;
  - (f) 3.8 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 16.75 Yen per litre, as from 1 April of the sixth year;
  - (g) 1.9 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 8.38 Yen per litre, as from 1 April of the seventh year; and
  - (h) free, as from 1 April of the eighth year.
- (54) The customs duty shall be eliminated from the Base Rate to free in accordance with the following:
- (a) 13.6 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 60.91 Yen per litre, as from the date of entry into force of this Agreement;



- (b) 12.3 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 54.82 Yen per litre, as from 1 April of the second year;
- (c) 10.9 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 48.73 Yen per litre, as from 1 April of the third year;
- (d) 9.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 42.64 Yen per litre, as from 1 April of the fourth year;
- (e) 8.2 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 36.55 Yen per litre, as from 1 April of the fifth year;
- (f) 6.8 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 30.45 Yen per litre, as from 1 April of the sixth year;
- (g) 5.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 24.36 Yen per litre, as from 1 April of the seventh year;
- (h) 4.1 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 18.27 Yen per litre, as from 1 April of the eighth year;
- (i) 2.7 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 12.18 Yen per litre, as from 1 April of the ninth year;

- (j) 1.4 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 6.09 Yen per litre, as from 1 April of the tenth year; and
  - (k) free, as from 1 April of the 11th year.
- (55) Special safeguard measures stipulated in paragraph 1 of Article 7-3 and paragraph 1 of 7-4 of Temporary Tariff Measures Law of Japan shall not be applied to the originating goods classified under the tariff lines indicated with "(55)".
- (56) Special safeguard measures stipulated in paragraph 1 of Article 7-3 and paragraph 1 of 7-4 of Temporary Tariff Measures Law of Japan shall not be applied to the originating goods classified under the tariff lines indicated with "(56)".
3. (a) In accordance with Article 2.18 (Trade in Goods - Special Safeguard Measures on Specific Agricultural Goods), a Party may apply a special safeguard measure only:
- (i) with respect to the originating goods classified under the tariff lines indicated with "PS\*" in Column 4 of Section 2 (Schedule of Japan), when the aggregate volume of imports of those goods exceeds the level for each year which as follows:
    - (A) 130,000 tonnes for the first year;
    - (B) 131,700 tonnes for the second year;
    - (C) 133,300 tonnes for the third year;
    - (D) 135,000 tonnes for the fourth year;
    - (E) 136,700 tonnes for the fifth year;
    - (F) 138,300 tonnes for the sixth year;

- (G) 140,000 tonnes for the seventh year;
- (H) 141,700 tonnes for the eighth year;
- (I) 143,300 tonnes for the ninth year;  
and
- (J) 145,000 tonnes for the tenth year;

(ii) with respect to the originating goods classified under the tariff lines indicated with "PS\*\*" in Column 4 of Section 2 (Schedule of Japan), when the aggregate volume of imports of those goods exceeds the level for each year which as follows:

- (A) 195,000 tonnes for the first year;
- (B) 196,700 tonnes for the second year;
- (C) 198,300 tonnes for the third year;
- (D) 200,000 tonnes for the fourth year;
- (E) 201,700 tonnes for the fifth year;
- (F) 203,300 tonnes for the sixth year;
- (G) 205,000 tonnes for the seventh year;
- (H) 206,700 tonnes for the eighth year;
- (I) 208,300 tonnes for the ninth year;  
and
- (J) 210,000 tonnes for the tenth year.

- (b) If the aggregate volume of imports of the originating goods classified under the tariff lines indicated with "PS\*" or "PS\*\*" in Column 4 of Section 2 (Schedule of Japan) exceeds the respective trigger levels (the levels referred to in subparagraphs 3(a)(i) and (ii)), the Party applying the special safeguard measure may increase the rate of the relevant customs duty in accordance with paragraph 2 of Article 2.18 (Trade in Goods - Special Safeguard Measures on Specific Agricultural Goods) on the first day of the second month after the month when the aggregate volume of imports exceeds the trigger level.
- (c) The Party applying the special safeguard measure may count the volume of imports of the originating goods classified under the tariff lines indicated with "PS\*" or "PS\*\*" in Column 4 of Section 2 (Schedule of Japan) between when the volume of imports exceeds the trigger level and when the special safeguard measure is actually applied, or in the case of the trigger level being exceeded on or after 1 February but on or before 31 March the volume of goods exceeding the trigger level to 31 March of that year towards the aggregate volume of imports in April in the following year for calculating whether the trigger level is exceeded in that year.
- (d) For the purposes of subparagraph (a), the originating goods which are en route on the basis of a contract settled before a special safeguard measure is applied may be exempted from the application of the special safeguard measure, provided that they may be counted towards the aggregate volume of imports in April in the following year for calculating whether the trigger level is exceeded in that year.

- (e) With respect to the review to be conducted in accordance with paragraph 5 of Article 2.18 (Trade in Goods - Special Safeguard Measures on Specific Agricultural Goods), the Parties shall negotiate, in the tenth year from the date of entry into force of this Agreement, on the trigger level to be applied after the tenth year. In the absence of agreement between the Parties the trigger level for the tenth year shall continue to be applied until such an agreement is reached.
- (f) For the purposes of Article 2.18 (Trade in Goods - Special Safeguard Measures on Specific Agricultural Goods), where the first year is less than twelve months, the aggregate volume of imports for the first year set out in subparagraph (a) shall be reduced to a part of the aggregate volume of imports that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant Notes in this Section shall be applied.
- (g) The tariff emergency measures on beef, stipulated in Article 7-5 of Temporary Tariff Measures Law of Japan shall not be applied to the originating goods classified under the tariff lines indicated with "PS\*" or "PS\*\*" in Column 4 of Section 2 (Schedule of Japan) in this Annex.

4. Paragraph 1 of Part 1 shall not be applied to the case of customs duties on originating goods classified in HS 0203.11, 0203.12, 0203.19, 0203.21, 0203.22, 0203.29, 0703.10, 1602.41, 1602.42, 1602.49, 7403.11, 7403.12, 7403.13, 7403.19, 7801.10, 7901.11 and 7901.12, derived from the difference between the value for customs duty and the value specified in note 2(35) in this Section or in Column 3 of Section 2 (Schedule of Japan).

5. For the purposes of implementing tariff rate quota, where the first year is less than 12 months, the aggregate quota quantity for the first year set out in this Section shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant notes in this Section shall be applied.

6. For the purposes of implementing tariff rate quota for originating goods indicated with "Q" or "QS" in Column 4, the detailed regulations will be provided for in the Operational Procedures.

Section 2  
Schedule of Japan

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 1	Live animals			
01.01	Live horses, asses, mules and hinnies.			
	- Horses:			
0101.21	-- Pure-bred breeding animals:			
	Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a Cabinet Order.		A	
	Other:			
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A	
	Other		Q	(34)
0101.29	-- Other:			
	Certified as being not "light-breed horses" in accordance with the provisions of a Cabinet Order		A	
	Other:			
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0101.30	- Asses		A	
0101.90	- Other		A	
01.02	Live bovine animals.			
	- Cattle:			
0102.21	-- Pure-bred breeding animals		A	
0102.29	-- Other:			
	Weighing not more than 300 kg	38,250 yen/each	PS	(1)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	63,750 yen/each	PS	(2)
	- Buffalo:			
0102.31	-- Pure-bred breeding animals		A	
0102.39	-- Other		A	
0102.90	- Other:			
	Pure-bred breeding animals		A	
	Other:			
	Weighing not more than 300 kg	38,250 yen/each	PS	(1)
	Other	63,750 yen/each	PS	(2)
01.03	Live swine.			
0103.10	- Pure-bred breeding animals		A	
	- Other:			
0103.91	-- Weighing less than 50 kg		X	
0103.92	-- Weighing 50 kg or more		X	
01.04	Live sheep and goats.		A	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		A	
01.06	Other live animals.		A	
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.	38.5%	PS*	(3)
02.02	Meat of bovine animals, frozen.	38.5%	PS**	(4)
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other *		Q	(35)
0203.12	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other **		Q	(35)
0203.19	-- Other:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Of wild boars		A	
	Other **		Q	(35)
	- Frozen:			
0203.21	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other *		Q	(35)
0203.22	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other **		Q	(35)
0203.29	-- Other:			
	Of wild boars		A	
	Other **		Q	(35)
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A	
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	- Of bovine animals, fresh or chilled:			
	Cheek meat and head meat **		QS	(36)
	Other:			
	Internal organs and tongues *		QS	(36)
	Other ***		QS	(36)
	- Of bovine animals, frozen:			
0206.21	-- Tongues *		QS	(36)
0206.22	-- Livers *		QS	(36)
0206.29	-- Other:			
	Cheek meat and head meat **		QS	(36)
	Other:			
	Internal organs *		QS	(36)
	Other ***		QS	(36)
0206.30	- Of swine, fresh or chilled:			
	Of wild boars		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		R	
	- Of swine, frozen:			
0206.41	-- Livers:			
	Of wild boars		A	
	Other		R	
0206.49	-- Other:			
	Of wild boars		A	
	Other:			
	Internal organs ***		Q	(35)
	Other		X	
0206.80	- Other, fresh or chilled		A	
0206.90	- Other, frozen		A	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species <i>Gallus domesticus</i> :			
0207.11	-- Not cut in pieces, fresh or chilled *		Q	(37)
0207.12	-- Not cut in pieces, frozen *		Q	(37)
0207.13	-- Cuts and offal, fresh or chilled:			
	Legs with bone in **		Q	(37)
	Other *		Q	(37)
0207.14	-- Cuts and offal, frozen:			
	Livers		A	
	Other:			
	Legs with bone in ***		Q	(37)
	Other ****		Q	(37)
	- Of turkeys:			
0207.24	-- Not cut in pieces, fresh or chilled		A	
0207.25	-- Not cut in pieces, frozen		A	
0207.26	-- Cuts and offal, fresh or chilled		A	
0207.27	-- Cuts and offal, frozen		A	
	- Of ducks:			
0207.41	-- Not cut in pieces, fresh or chilled		A	
0207.42	-- Not cut in pieces, frozen		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0207.43	-- Fatty livers, fresh or chilled		A	
0207.44	-- Other, fresh or chilled	9.6%	B7	
0207.45	-- Other, frozen		A	
	- Of geese:			
0207.51	-- Not cut in pieces, fresh or chilled		A	
0207.52	-- Not cut in pieces, frozen		A	
0207.53	-- Fatty livers, fresh or chilled		A	
0207.54	-- Other, fresh or chilled		A	
0207.55	-- Other, frozen		A	
0207.60	- Of guinea fowls		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	- Meat of swine:			
0210.11	-- Hams, shoulders and cuts thereof, with bone in		X	
0210.12	-- Bellies (streaky) and cuts thereof		X	
0210.19	-- Other		X	
0210.20	- Meat of bovine animals ****		QS	(36)
	- Other, including edible flours and meals of meat or meat offal:			
0210.91	-- Of primates		A	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):			
	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	B5	
	Other		A	
0210.93	-- Of reptiles (including snakes and turtles)		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Salmonidae, excluding livers and roes:			
0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	B10	
0302.13	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ):			
	Silver salmon ( <i>Oncorhynchus kisutch</i> )	3.5%	B10	
	Other		R	
0302.14	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	3.5%	B10*	
0302.19	-- Other		R	
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> and <i>Hippoglossus stenolepis</i> )		A	
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )		A	
0302.23	-- Sole ( <i>Solea spp.</i> )		A	
0302.24	-- Turbots ( <i>Psetta maxima</i> )		A	
0302.29	-- Other		A	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		R	
0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		A	
0302.33	-- Skipjack or stripe-bellied bonito		A	
0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )		R	
0302.35	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> and <i>Thunnus orientalis</i> ):			
	Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )		R	
	Pacific bluefin tunas ( <i>Thunnus orientalis</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	B10**	
0302.39	-- Other - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:		A	
0302.41	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		X	
0302.42	-- Anchovies ( <i>Engraulis spp.</i> )		X	
0302.43	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):  Of <i>Sardinops spp.</i>  Other	10%	P  A	(5)
0302.44	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0302.45	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )		X	
0302.46	-- Cobia ( <i>Rachycentron canadum</i> )		A	
0302.47	-- Swordfish ( <i>Xiphias gladius</i> )  - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:	3.5%	B10*	
0302.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0302.52	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		A	
0302.53	-- Coalfish ( <i>Pollachius virens</i> )		A	
0302.54	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ):  Of <i>Merluccius spp.</i>  Of <i>Urophycis spp.</i>		X  A	
0302.55	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )		X	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0302.90	- Livers and roes:  Hard roes of Nishin ( <i>Clupea spp.</i> ) and Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ):  Hard roes of Nishin ( <i>Clupea spp.</i> )  Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )  Other		A  X  A	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.  - Salmonidae, excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )		R	
0303.12	-- Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ):  Silver salmon ( <i>Oncorhynchus kisutch</i> )  Other	3.5%	B10  R	
0303.13	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	
0303.14	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	B10	
0303.19	-- Other  - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes :		R	
0303.23	-- Tilapias ( <i>Oreochromis spp.</i> )		A	
0303.24	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		A	
0303.25	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0303.26	-- Eels ( <i>Anguilla spp.</i> )		A	
0303.29	-- Other		A	
	- Flat fish ( <i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i> )		A	
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )		A	
0303.33	-- Sole ( <i>Solea spp.</i> )		A	
0303.34	-- Turbots ( <i>Psetta maxima</i> )		A	
0303.39	-- Other		A	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		R	
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		A	
0303.43	-- Skipjack or stripe-bellied bonito		A	
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )		R	
0303.45	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus, Thunnus orientalis</i> ):			
	Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )		R	
	Pacific bluefin tunas ( <i>Thunnus orientalis</i> )		A	
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	B10**	
0303.49	-- Other		A	
	- Herrings ( <i>Clupea harengus, Clupea pallasii</i> ) and sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:			
0303.51	-- Herrings ( <i>Clupea harengus, Clupea pallasii</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0303.53	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):  Of <i>Sardinops spp.</i>  Other	10%	P  A	(5)
0303.54	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0303.55	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )		X	
0303.56	-- Cobia ( <i>Rachycentron canadum</i> )		A	
0303.57	-- Swordfish ( <i>Xiphias gladius</i> )  - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:	3.5%	P	(6)
0303.63	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0303.64	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		A	
0303.65	-- Coalfish ( <i>Pollachius virens</i> )		A	
0303.66	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ):  Of <i>Merluccius spp.</i>  Of <i>Urophycis spp.</i>		X  A	
0303.67	-- Alaska Pollack ( <i>Theraga chalcogramma</i> )		X	
0303.68	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )		A	
0303.69	-- Other:  Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> )  Other  - Other fish, excluding livers and roes:		X  A	
0303.81	-- Dogfish and other sharks		A	
0303.82	-- Rays and skates ( <i>Rajidae</i> )		A	
0303.83	-- Toothfish ( <i>Dissostichus spp.</i> )		A	
0303.84	-- Seabass ( <i>Dicentrarchus spp.</i> )		A	
0303.89	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip ( <i>Genypterus spp.</i> ), sea bream ( <i>Sparidae</i> ) and shishamo		A	
	Other:			
	Marlin ( <i>Istiophoridae</i> )		R	
	Other		A	
0303.90	- Livers and roes:			
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other		A	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	- Fresh or chilled fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ):			
0304.31	-- Tilapias ( <i>Oreochromis spp.</i> )		A	
0304.32	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		A	
0304.33	-- Nile perch ( <i>Lates niloticus</i> )		A	
0304.39	-- Other		A	
	- Fresh or chilled fillets of other fish:			
0304.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0304.42	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		A	
0304.43	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )		A	
0304.44	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :  Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )  Other		X  A	
0304.45	-- Swordfish ( <i>Xiphias gladius</i> )		A	
0304.46	-- Toothfish ( <i>Dissostichus spp.</i> )		A	
0304.49	-- Other:  Nishin ( <i>Clupea spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )  Other:  Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )  Southern bluefin tunas ( <i>Thunnus maccoyii</i> )  Other	3.5%	X  R  B10**  A	
	- Other, fresh or chilled:			
0304.51	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		A	
0304.52	-- Salmonidae		A	
0304.53	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :  Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		A	
0304.54	-- Swordfish ( <i>Xiphias gladius</i> )		A	
0304.55	-- Toothfish ( <i>Dissostichus spp.</i> )		A	
0304.59	-- Other:			
	Nishin ( <i>Clupea spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip ( <i>Genypterus spp.</i> ), sea bream ( <i>Sparidae</i> ), dogfish and other sharks		A	
	Other:			
	Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ) and Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		R	
	Other		A	
	- Frozen fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ):			
0304.61	-- Tilapias ( <i>Oreochromis spp.</i> )		A	
0304.62	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		A	
0304.63	-- Nile perch ( <i>Lates niloticus</i> )		A	
0304.69	-- Other		A	
	- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :			
0304.71	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0304.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		A	
0304.73	-- Coalfish ( <i>Pollachius virens</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0304.74	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ):  Of <i>Merluccius spp.</i>  Of <i>Urophycis spp.</i>		X  A	
0304.75	-- Alaska Pollack ( <i>Theraga chalcogramma</i> )		X	
0304.79	-- Other:  Tara ( <i>Gadus spp.</i> and <i>Theragra spp.</i> )  Other  - Frozen fillets of other fish:		X  A	
0304.81	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		A	
0304.82	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		A	
0304.83	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )		A	
0304.84	-- Swordfish ( <i>Xiphias gladius</i> )	3.5%	P	(6)
0304.85	-- Toothfish ( <i>Dissostichus spp.</i> )		A	
0304.86	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		X	
0304.87	-- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ):  Tunas, excluding Southern bluefin tunas ( <i>Thunnus maccoyii</i> )  Southern bluefin tunas ( <i>Thunnus maccoyii</i> )  Other		R  B10**  A	
0304.89	-- Other:  Nishin ( <i>Clupea spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )  Other:		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Marlin ( <i>Istiophoridae</i> )		R	
	Other		A	
	- Other, frozen:			
0304.91	-- Swordfish ( <i>Xiphias gladius</i> )		A	
0304.92	-- Toothfish ( <i>Dissostichus spp.</i> )		A	
0304.93	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		A	
0304.94	-- Alaska Pollack ( <i>Theraga chalcogramma</i> )		X	
0304.95	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theraga chalcogramma</i> ):			
	Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other		A	
0304.99	-- Other:			
	Nishin ( <i>Clupea spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip ( <i>Genypterus spp.</i> ), sea bream ( <i>Sparidae</i> ), shishamo, dogfish and other sharks		A	
	Other:			
	Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ) and Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		R	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10	- Flours, meals and pellets of fish, fit for human consumption		X	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:			
	Hard roes of Nishin ( <i>Clupea spp.</i> ) other than Nishin roes on the tangles, and hard roes of Salmonidae		A	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ) and Nishin roes on the tangles:			
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Nishin roes on the tangles		A	
	Other		A	
	- Fish fillets, dried, salted or in brine, but not smoked:			
0305.31	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		A	
0305.32	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :			
	Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other		A	
0305.39	-- Other:			
	Salmonidae		A	
	Other:			
	Nishin ( <i>Clupea spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		A	
	- Smoked fish, including fillets, other than edible fish offal:			
0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		A	
0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		A	
0305.43	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		A	
0305.44	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		A	
0305.49	-- Other		A	
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:			
0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0305.59	-- Other:			
	Salmonidae		A	
	Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ) Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other		A	
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:			
0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0305.63	-- Anchovies ( <i>Engraulis spp.</i> )		X	
0305.64	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		X	
0305.69	-- Other:  Salmonidae  Other		A  X	
	- Fish fins, heads, tails, maws and other edible fish offal:			
0305.71	-- Shark fins		A	
0305.72	-- Fish heads, tails and maws:  Smoked  Dried:  Salmonidae  Other:  Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )  Other		A  A  X  A	
	Salted or in brine:  Salmonidae  Other		A  X	
0305.79	-- Other:  Smoked  Dried:  Salmonidae  Other:		A  A  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other		A	
	Salted or in brine:			
	Salmonidae		A	
	Other:		X	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.		A	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.			
	- Oysters:			
0307.11	-- Live, fresh or chilled		A	
0307.19	-- Other		A	
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21	-- Live, fresh or chilled		X	
0307.29	-- Other:			
	Smoked		A	
	Other		X	
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):			
0307.31	-- Live, fresh or chilled		A	
0307.39	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0307.41	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ): -- Live, fresh or chilled: Mongo ika ( <i>Sepia officinalis</i> ) Other	5%	A P	(7)
0307.49	-- Other: Frozen: Mongo ika ( <i>Sepia officinalis</i> ) Other Smoked Other	3.5%	A P A X	(8)
0307.51	- Octopus ( <i>Octopus spp.</i> ): -- Live, fresh or chilled		A	
0307.59	-- Other		A	
0307.60	- Snails, other than sea snails		A	
0307.71	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> ): -- Live, fresh or chilled: Adductors of shellfish Hard clam Other: Akagai ( <i>bloody clam</i> ), live and baby clam Other		X A A X	
0307.79	-- Other: Frozen: Adductors of shellfish Hard clam Other: Baby clam Other		X A A X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Smoked		A	
	Other:			
	Adductors of shellfish		X	
	Hard clam, salted or in brine		A	
	Other:			
	Hard clam, dried		A	
	Other		X	
	- Abalone ( <i>Haliotis spp.</i> ):			
0307.81	-- Live, fresh or chilled		A	
0307.89	-- Other:			
	Frozen or smoked		A	
	Other		X	
	- Other, including flours, meals and pellets, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	Adductors of shellfish		X	
	Cuttle fish and squid:			
	Monggo ika		A	
	Other	5%	P	(7)
	Other:			
	Scallops ( <i>Pectinidae</i> )		X	
	Other:			
	Fresh water clam		A	
	Other		X	
0307.99	-- Other:			
	Frozen:			
	Adductors of shellfish		X	
	Cuttle fish and squid:			
	Monggo ika		A	
	Other		X	
	Other:			
	Scallops ( <i>Pectinidae</i> )		X	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Fresh water clam		A	
	Other		X	
	Smoked		A	
	Other		X	
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
	- Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothurioidae</i> ):			
0308.11	-- Live, fresh or chilled		A	
0308.19	-- Other		A	
	- Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i> ):			
0308.21	-- Live, fresh or chilled		A	
0308.29	-- Other:			
	Smoked		A	
	Other:			
	Frozen	7%	B3	
	Other	7%	B5	
0308.30	- Jellyfish ( <i>Rhopilema spp.</i> )		A	
0308.90	- Other:			
	Live or smoked		A	
	Fresh, chilled or frozen:			
	Fresh or chilled		A	
	Frozen:			
	Sea urchins	7%	B3	
	Jellyfish		A	
	Other		X	
	Other:			
	Sea urchins and jellyfish:			
	Sea urchins	7%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Jellyfish		A	
	Other		X	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		X	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		S	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	-- Not containing added sugar or other sweetening matter		S	
0402.29	-- Other		S	
	- Other:			
0402.91	-- Not containing added sugar or other sweetening matter:			
	Of a fat content, by weight, exceeding 7.5%:			
	Whipped cream in pressurised containers	25.5%	P	(9)
	Other		X	
	Other		X	
0402.99	-- Other:			
	Of a fat content, by weight, exceeding 8%:			
	Whipped cream in pressurised containers		R	
	Other		X	
	Other		X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	- Yogurt:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Frozen, preserved or containing added sugar or other sweetening matter, flavoring, fruits or nuts (excluding frozen yogurt)		X	
	Other:			
	Frozen yogurt:			
	Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg *		QS	(38)
	Other **		QS	(38)
	Other		R	
0403.90	- Other		X	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		X	
04.05	Butter and other fats and oils derived from milk; dairy spreads.		S	
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:			
	A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg		X	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		X	
	Other:			
	Intended for use as materials for processed cheese		QS	(39)
	Other		X	
0406.20	- Grated or powdered cheese, of all kinds		QS	(40)
0406.30	- Processed cheese, not grated or powdered		QS	(41)
0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> :			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		S	
	Other:			
	Intended for use as materials for processed cheese		QS	(39)
	Other	29.8%	PS	(10)
0406.90	- Other cheese:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		X	
	Other:			
	Intended for use as materials for processed cheese		QS	(39)
	Intended for use as materials for shredded cheese		QS	(42)
	Other		X	
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
	- Fertilised eggs for incubation:			
0407.11	-- Of fowls of the species <i>Gallus domesticus</i>		A	
0407.19	-- Other		A	
	- Other fresh eggs:			
0407.21	-- Of fowls of the species <i>Gallus domesticus</i>		X	
0407.29	-- Other		X	
0407.90	- Other:			
	Frozen		X	
	Other		R	
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	- Egg yolks:			
0408.11	-- Dried	18.8%	B3	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0408.19	-- Other	20% or 48 yen/kg, whichever is the greater	B5	
	- Other:			
0408.91	-- Dried	21.3%	B5	
0408.99	-- Other	21.3% or 51 yen/kg, whichever is the greater	B5	
0409.00	Natural honey.		Q	(43)
0410.00	Edible products of animal origin, not elsewhere specified or included.		A	
Chapter 5	Products of animal origin, not elsewhere specified or included		A	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.		A	
0702.00	Tomatoes, fresh or chilled.		A	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	Onions:			
	Not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	B5	
	More than 73.70 yen/kg in value for customs duty		A	
	Shallots		A	
0703.20	- Garlic		A	
0703.90	- Leeks and other alliaceous vegetables		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		A	
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.		A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		A	
0707.00	Cucumbers and gherkins, fresh or chilled.		A	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A	
07.09	Other vegetables, fresh or chilled.			
0709.20	- Asparagus		A	
0709.30	- Aubergines (egg-plants)		A	
0709.40	- Celery other than celeriac		A	
	- Mushrooms and truffles:			
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A	
0709.59	-- Other:			
	Matsutake and truffles		A	
	Other:			
	Shiitake mushrooms		X	
	Other		A	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		A	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		A	
	- Other:			
0709.91	-- Globe artichokes		A	
0709.92	-- Olives		A	
0709.93	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )		A	
0709.99	-- Other:			
	Sweet corn	6%	B3	
	Other		A	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes	8.5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas ( <i>Pisum sativum</i> )	8.5%	B5	
0710.22	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	8.5%	B5	
0710.29	-- Other:			
	Green soya beans	6%	B5	
	Other	8.5%	B7	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	10.6%	B5	
0710.80	- Other vegetables:			
	Burdock	12%	B7	
	Other:			
	Broccoli	6%	B5	
	Other	6%	B3	
0710.90	- Mixtures of vegetables:			
	Chiefly consisting of sweet corn	10.6%	B7	
	Other	6%	B3	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives		A	
0711.40	- Cucumbers and gherkins	9%	B3	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B5	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken:			
	Aubergines (egg-plants)	6%	B3	
	Scallion and bracken	6%	B5	
	Other:			
	Burdock	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Aubergines (egg-plants)	9%	B3	
	Lotus roots and capers	9%	B7	
	Other	9%	B5	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions	9%	B5	
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	9%	B5	
0712.32	-- Wood ears ( <i>Auricularia spp.</i> )		A	
0712.33	-- Jelly fungi ( <i>Tremella spp.</i> )		A	
0712.39	-- Other:			
	Shiitake mushrooms		X	
	Other		A	
0712.90	- Other vegetables; mixtures of vegetables:			
	Sweet corn		A	
	Other:			
	Potatoes whether or not cut or sliced but not further prepared	12.8%	B7	
	Other:			
	Bamboo shoots	9%	B5	
	Other:			
	Osmund	9%	B7	
	Other	9%	B5	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas ( <i>Pisum sativum</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		X	
0713.20	- Chickpeas (garbanzos)		A	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A	
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		X	
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.34	-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.35	-- Cow peas ( <i>Vigna unguiculata</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.39	-- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.40	- Lentils		A	
0713.50	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina, Vicia faba var. minor</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order	10%	B10	
	Other		X	
0713.60	- Pigeon peas ( <i>Cajanus cajan</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.90	- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10	- Manioc (cassava):  Frozen  Other:  Pellets of flour or meal:  For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.  Other	15%	A        P	(11)
0714.20	- Sweet potatoes:  Frozen  Other	12%  12.8%	B10  B10	
0714.30	- Yams ( <i>Dioscorea spp.</i> ):  Frozen  Other	12%  9%	B7  B5	
0714.40	- Taro ( <i>Colocasia spp.</i> ):  Frozen  Other	10%  9%	B7  B5	
0714.50	- Yautia ( <i>Xanthosoma spp.</i> ):  Frozen  Other	12%  9%	B7  B5	
0714.90	- Other:  Frozen  Other	12%  9%	B7  B5	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11	-- In shell		A	
0802.12	-- Shelled		A	
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):			
0802.21	-- In shell		A	
0802.22	-- Shelled		A	
	- Walnuts:			
0802.31	-- In shell	10%	B5	
0802.32	-- Shelled	10%	B5	
	- Chestnuts ( <i>Castanea spp.</i> ):			
0802.41	-- In shell	9.6%	B10	
0802.42	-- Shelled	9.6%	B10	
	- Pistachios:			
0802.51	-- In shell		A	
0802.52	-- Shelled		A	
	- Macadamia nuts:			
0802.61	-- In shell		A	
0802.62	-- Shelled		A	
0802.70	- Kola nuts ( <i>Cola spp.</i> )	12%	B10	
0802.80	- Areca nuts		A	
0802.90	- Other:			
	Pecans		A	
	Other	12%	B10	
08.03	Bananas, including plantains, fresh or dried.			
0803.10	- Plantains:			
	Fresh:			
	If imported during the period from 1st April to 30th September:			
	If imported during the period from 1st April to 31st August	20%	B10	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	If imported during the period from 1st October to 31st March		X	
	Dried		A	
0803.90	- Other:			
	Fresh:			
	If imported during the period from 1st April to 30th September:			
	If imported during the period from 1st April to 31st August	20%	B10	
	Other		X	
	If imported during the period from 1st October to 31st March		X	
	Dried		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	- Dates		A	
0804.20	- Figs	6%	B5	
0804.30	- Pineapples:			
	Fresh		X	
	Dried	7.2%	B5	
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges:			
	If imported during the period from 1st June to 30th November:			
	If imported during the period from 1st June to 30th September	16%	B10	
	Other		X	
	If imported during the period from 1st December to 31st May		X	
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	B15	
0805.40	- Grapefruit, including pomelos	10%	B5	
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0805.90	- Other:  Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )  Other		A  B15	
08.06	Grapes, fresh or dried.			
0806.10	- Fresh:  If imported during the period from 1st March to 31st October  If imported during the period from 1st November to the last day of February	17%  17%  7.8%	B10  B7	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh.  - Melons (including watermelons):			
0807.11	-- Watermelons		A	
0807.19	-- Other	6%	B5	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	17%	B10	
0808.30	- Pears	4.8%	B5	
0808.40	- Quinces	4.8%	B5	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots  - Cherries:	6%	B5	
0809.21	-- Sour cherries ( <i>Prunus cerasus</i> ):  If imported during the period from 1st November to the last day of February  Other		A  X	
0809.29	-- Other:  If imported during the period from 1st November to the last day of February  Other		A  X	
0809.30	- Peaches, including nectarines	6%	B5	
0809.40	- Plums and sloes	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B3	
0810.20	- Raspberries, blackberries, mulberries and loganberries		A	
0810.30	- Black, white or red currants and gooseberries		A	
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A	
0810.50	- Kiwifruit	6.4%	B5	
0810.60	- Durians		A	
0810.70	- Persimmons		A	
0810.90	- Other		A	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10	- Strawberries:			
	Containing added sugar	9.6%	B5	
	Other	12%	B5	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	
0811.90	- Other:			
	Containing added sugar:			
	Pineapples		X	
	Sour cherries ( <i>Prunus cerasus</i> )	13.8%	B10	
	Peaches and pears	7%	B5	
	Other		A	
	Other:			
	Pineapples		X	
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi		A	
	Peaches, pears and berries:			
	Berries		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Peaches and pears	7%	B5	
	Other		A	
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10	- Cherries	17%	B15	
0812.90	- Other:			
	Bananas		R	
	Oranges:			
	If imported during the period from 1st June to 30th November:			
	If imported during the period from 1st June to 30th September	16%	B15	
	Other		X	
	If imported during the period from 1st December to 31st May		X	
	Grapefruit, including pomelos	10%	B7	
	Other:			
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A	
	Chestnuts ( <i>Castanea spp.</i> )	9.6%	B15	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi		A	
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17%	B10	
	Other	12%	B7	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	- Apricots	9%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0813.20	- Prunes		A	
0813.30	- Apples	9%	B7	
0813.40	- Other fruit:			
	Berries		A	
	Other:			
	Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and kehapi		A	
	Persimmons, dried	9%	B7	
	Other	9%	B5	
0813.50	- Mixtures of nuts or dried fruits of this Chapter		A	
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A	
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	- Coffee, not roasted:			
0901.11	-- Not decaffeinated		A	
0901.12	-- Decaffeinated		A	
	- Coffee, roasted:			
0901.21	-- Not decaffeinated	12%	B3	
0901.22	-- Decaffeinated	12%	B3	
0901.90	- Other		A	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17%	B10	
0902.20	- Other green tea (not fermented):			
	Waste, unfit for beverage		A	
	Other	17%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:  Black tea  Other	12%  17%	B10  B10	
0902.40	- Other black tea (fermented) and other partly fermented tea:  Waste, unfit for beverage  Other: Black tea Other	   17%	A  A B10	
0903.00	Maté.	12%	B10	
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		A	
09.05	Vanilla.		A	
09.06	Cinnamon and cinnamon-tree flowers.		A	
09.07	Cloves (whole fruit, cloves and stems).		A	
09.08	Nutmeg, mace and cardamoms.		A	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.  - Ginger:			
0910.11	-- Neither crushed nor ground		A	
0910.12	-- Crushed or ground		A	
0910.20	- Saffron		A	
0910.30	- Turmeric (curcuma)  - Other spices:		A	
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter:  Curry  Other	7.2%	B7 A	
0910.99	-- Other		A	
Chapter 10	Cereals			
10.01	Wheat and meslin.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Durum wheat:			
1001.11	-- Seed		S	
1001.19	-- Other		S	
	- Other:			
1001.91	-- Seed		S	
1001.99	-- Other:			
	Imported by Japanese Government according to Article 42 of The Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to a Cabinet Order concerning wheat and others provided by a Cabinet Order provided in column 3 of paragraph 1 of Article 45 of the law		S	
	Other:			
	Meslin		S	
	Other:			
	For feeding purposes:			
	Intended for use as materials for fodder and feed under the supervision of the customs administration		A*	(55)
	Other		X	
	Other		S	
10.02	Rye.		A	
10.03	Barley.			
1003.10	- Seed:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Imported by Japanese Government according to Article 42 of The Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to a Cabinet Order concerning wheat and others provided by a Cabinet Order provided in column 3 of paragraph 1 of Article 45 of the law		X	
	Other		S	
1003.90	- Other:  Imported by Japanese Government according to Article 42 of The Law for Stabilisation of Supply-Demand and Price of Staple Food(Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to a Cabinet Order concerning wheat and others provided by a Cabinet Order provided in column 3 of paragraph 1 of Article 45 of the law		X	
	Other:  For feeding purposes:  Intended for use as materials for fodder and feed under the supervision of the customs administration		A*	(56)
	Other		X	
	Other		S	
10.04	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed		A	
1005.90	- Other:  Popcorn, corn which is explosive with heating under normal air pressure		A	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	<p>For feeding purposes  Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.</p> <p>Other than that in application of the Paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910):</p> <p>For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order:</p> <p>Intended for use in the manufacture of corn starch and for feeding purposes, stipulated by a Cabinet Order</p> <p>Other</p> <p>Other</p>		A	
10.06	Rice.		X	
10.07	Grain sorghum.		A	
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10	- Buckwheat:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other	9%	B7	
	- Millet:			
1008.21	-- Seed		A	
1008.29	-- Other		A	
1008.30	- Canary seeds		A	
1008.40	- Fonio ( <i>Digitaria spp.</i> )		A	
1008.50	- Quinoa ( <i>Chenopodium quinoa</i> )		A	
1008.60	- Triticale:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A	
	Other		X	
1008.90	- Other cereals:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
1101.00	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.			
1102.20	- Maize (corn) flour		X	
1102.90	- Other:			
	Barley flour, triticale flour and rice flour		X	
	Other:			
	Rye flour	15%	B10	
	Other	21.3%	B10	
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11	-- Of wheat		R	
1103.13	-- Of maize (corn)	21.3%	P	(12)
1103.19	-- Of other cereals:			
	Of barley, triticale or rice		X	
	Of oats	12%	B10	
	Other	17%	B10	
1103.20	- Pellets:			
	Of wheat, rice, barley or triticale		X	
	Of oats	12%	B10	
	Of maize (corn)	21.3%	B10	
	Other	17%	B10	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
	- Rolled or flaked grains:			
1104.12	-- Of oats	12%	B7	
1104.19	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Of maize (corn)	21.3%	B10	
	Other	17%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats	12%	B10	
1104.23	-- Of maize (corn):			
	Intended for use in the manufacture of cornflakes	16.2%	B7	
	Other	18%	B10	
1104.29	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Other	17%	B10	
1104.30	- Germ of cereals, whole, rolled, flaked or ground		R	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	B10	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10	- Of the dried leguminous vegetables of heading 07.13		X	
1106.20	- Of sago or of roots or tubers of heading 07.14:			
	Of manioc:			
	For feeding purposes		A	
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.			
	Other		R	
	Other	21.3%	B10	
1106.30	- Of the products of Chapter 8:			
	Flour, meal and powder of bananas:			
	For feeding purposes		A	
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.			
	Other	15%	B10	
	Other	15%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
11.07	Malt, whether or not roasted.			
1107.10	- Not roasted:  For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order  Other:  Fumigated with peat  Other		X   X Q	(44)
1107.20	- Roasted		X	
11.08	Starches; inulin.			
	- Starches:			
1108.11	-- Wheat starch		X	
1108.12	-- Maize (corn) starch		R	
1108.13	-- Potato starch		R	
1108.14	-- Manioc (cassava) starch		R	
1108.19	-- Other starches:  Sago starch  Other		X  R	
1108.20	- Inulin		X	
1109.00	Wheat gluten, whether or not dried.	21.3%	B10S	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
12.01	Soya beans, whether or not broken.		A	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.30	- Seed  For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order  In shell  Shelled, whether or not broken  Other		X   X	
	- Other:			
1202.41	-- In shell:	10%	B10	
			X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs administration.		A	
	Other		X	
1202.42	-- Shelled, whether or not broken:			
	For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs administration.		A	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order	10%	B10	
	Other		X	
1203.00	Copra.		A	
1204.00	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	
1206.00	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A	
12.09	Seeds, fruit and spores, of a kind used for sowing.		A	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		A	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		A	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
1212.21	- Seaweeds and other algae: -- Fit for human consumption:  Formed into rectangular (including square) papery sheets not more than 430 cm <sup>2</sup> /piece  <i>Porphyra</i> spp. and other seaweeds mixed with <i>Porphyra</i> spp. other than those formed into rectangular (including square) papery sheets not more than 430 cm <sup>2</sup> /piece  Other:  Hijiki ( <i>Hizikia fusiformis</i> ) and Wakame ( <i>Undaria pinnatifida</i> )  Other	10.5%	X        B3  X	
1212.29	-- Other:  <i>Gloiopeltis</i> spp., <i>Porphyra</i> spp., <i>Enteromorpha</i> spp., <i>Monostroma</i> spp., <i>Kjellmaniella</i> spp. or <i>Laminaria</i> spp.:  Of <i>Gloiopeltis</i> spp.  Other  Other	3.5%	    A  B5  A	
1212.91	-- Sugar beet		A	
1212.92	-- Locust beans (carob)		A	
1212.93	-- Sugar cane		A	
1212.94	-- Chicory roots		A	
1212.99	-- Other:  Tubers of Konnyaku ( <i>Amorphophalus</i> ), whether or not cut, dried or powdered  Other		X  A	
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		A	
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		A	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.  - Vegetable saps and extracts:			
1302.11	-- Opium		A	
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	
1302.19	-- Other:  Bases for beverage:  Obtained from a single material of vegetable origin	10%	B7	
	Other	16.5%	B15	
	Other		A	
1302.20	- Pectic substances, pectinates and pectates  - Mucilages and thickeners, whether or not modified, derived from vegetable products:		A	
1302.31	-- Agar-agar	112 yen/kg	B5	
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A	
1302.39	-- Other		A	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10	- Bamboos		A	
1401.20	- Rattans		A	
1401.90	- Other:  Rushes, Shichittoi ( <i>Cyperus tegetiformis</i> ) and wanguru ( <i>Cyperus exaltatus</i> )	8.5%	B7	
	Other		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
14.04	Vegetable products not elsewhere specified or included.		A	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
1501.10	- Lard: Of an acid value exceeding 1.3 Other		A X	
1501.20	- Other pig fat: Of an acid value exceeding 1.3 Other		A X	
1501.90	- Other	6.4%	B5	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		A	
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B5	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10	- Crude oil, whether or not degummed		X	
1507.90	- Other	13.20 yen/kg	P	(13)
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		X	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		A	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11	-- Crude oil:			
	Of an acid value exceeding 0.6:			
	Sunflower-seed oil	8.50 yen/kg	B7	
	Safflower oil	8.50 yen/kg	B5	
	Other:			
	Sunflower-seed oil	10.40 yen/kg	B7	
	Safflower oil	10.40 yen/kg	B5	
1512.19	-- Other:			
	Sunflower-seed oil and its fractions	10.40 yen/kg	B7	
	Safflower oil and its fractions	10.40 yen/kg	B5	
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed:			
	Intended for use in the manufacture of canned fish or shellfish for export		A	
	Other		X	
1512.29	-- Other:			
	Intended use for in the manufacture of canned fish or shellfish for export		A	
	Other	8.50 yen/kg	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Low erucic acid rape or colza oil and its fractions:			
1514.11	-- Crude oil:			
	Of an acid value exceeding 0.6	10.90 yen/kg	B10	
	Other	13.20 yen/kg	B10	
1514.19	-- Other	13.20 yen/kg	B10	
	- Other:			
1514.91	-- Crude oil		X	
1514.99	-- Other		X	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	- Linseed oil and its fractions:			
1515.11	-- Crude oil	5% or 5.50 yen/kg, whichever is the greater	B10	
1515.19	-- Other	5% or 5.50 yen/kg, whichever is the greater	B10	
	- Maize (corn) oil and its fractions:			
1515.21	-- Crude oil		X	
1515.29	-- Other		X	
1515.30	- Castor oil and its fractions		A	
1515.50	- Sesame oil and its fractions:			
	Of an acid value exceeding 0.6	8.50 yen/kg	B7	
	Other	10.40 yen/kg	B7	
1515.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Oiticica oil, tung oil, camellia oil, urushi wax, Haze wax, jojoba oil and their fractions		A	
	Other:			
	Of an acid value exceeding 0.6:			
	Rice bran oil and its fractions	8.50 yen/kg	P	(14)
	Other	8.50 yen/kg	B15	
	Other:			
	Rice bran oil and its fractions		X	
	Other	10.40 yen/kg	B7	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		A	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10	- Margarine, excluding liquid margarine	29.8%	P	(15)
1517.90	- Other:			
	Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared:			
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A	
	Other	6.4%	B5	
	Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared:			
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A	
	Other	13.20 yen/kg	B10	
	Oils of a kind used as mould release	2.9%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		X	
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		A	
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	- Vegetable waxes		A	
1521.90	- Other:			
	Beeswax	12.8%	B10	
	Other		A	
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. *		Q	(45)
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations **		Q	(45)
1602.20	- Of liver of any animal:			
	Of bovine animals or swine **		Q	(45)
	Other		A	
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine *****		Q	(37)



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients ****		Q	(35)
	Other *****		Q	(35)
1602.50	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Internal organs and tongues of bovine animals:			
	In airtight containers, containing vegetables *		QS	(46)
	Other:			
	Simply boiled in water **		QS	(46)
	Other *		QS	(46)
	Other:			
	Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues:			
	Containing rice		R	
	Other *		QS	(46)
	Other:			
	Dried after simply boiled in water:			
	In airtight containers **		QS	(46)
	Other *		QS	(46)
	Beef jerky ***		QS	(46)
	Corned beef *		QS	(46)

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	In airtight containers, containing vegetables *		QS	(46)
	In airtight containers, otherwise containing vegetables, but not chilled or frozen:			
	Simply boiled in water ****		QS	(46)
	Other *****		QS	(46)
	Other *****		QS	(46)
1602.90	- Other, including preparations of blood of any animal:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other		R	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:			
	Extracts and juices of meat	12%	B10	
	Other		A	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		A	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers		A	
	Other:			
	Containing rice		X	
	Other		A	
	- Shrimps and prawns:			
1605.21	-- Not in airtight container:			
	Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Containing rice		X	
	Other		A	
1605.29	-- Other:			
	Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		A	
	Other:			
	Containing rice		X	
	Other		A	
1605.30	- Lobster		A	
1605.40	- Other crustaceans:		A	
	- Molluscs:			
1605.51	-- Oysters		A	
1605.52	-- Scallops, including queen scallops		A	
1605.53	-- Mussels		A	
1605.54	-- Cuttle fish and squid:			
	In airtight containers:			
	Containing rice		X	
	Other	10.5%	P	(7)
	Other:			
	Containing rice		X	
	Other	10.5%	B7	
1605.55	-- Octopus		A	
1605.56	-- Clams, cockles and arkshells		A	
1605.57	-- Abalone		A	
1605.58	-- Snails, other than sea snails		A	
1605.59	-- Other:			
	Cuttle fish and squid:			
	In airtight containers:			
	Containing rice		X	
	Other	10.5%	P	(7)
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing rice		X	
	Other	10.5%	B7	
	Other		A	
	- Other aquatic invertebrates:			
1605.61	-- Sea cucumbers		A	
1605.62	-- Sea urchins		A	
1605.63	-- Jellyfish		A	
1605.69	-- Other		A	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.12	-- Beet sugar		X	
1701.13	-- Cane sugar specified in Subheading Note 2 to this Chapter		X	
1701.14	-- Other cane sugar:			
	Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5° :			
	Sugar centrifugal		S	
	Other		X	
	Other:			
	Intended for refining, and content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.3°	103.10 yen/kg	PS	(16)
	Other		X	
	- Other:			
1701.91	-- Containing added flavouring or colouring matter		R	
1701.99	-- Other		S	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	- Lactose and lactose syrup:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A	
1702.19	-- Other		A	
1702.20	- Maple sugar and maple syrup:			
	Maple sugar		X	
	Maple syrup		R	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	Containing added flavouring or colouring matter		R	
	Other:			
	Containing added sugar		X	
	Other		R	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
	Containing added flavouring or colouring matter		R	
	Other		X	
1702.50	- Chemically pure fructose		A	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	Sugar and sugar syrup		R	
	Artificial honey and caramel:			
	Artificial honey		R	
	Caramel		X	
	Hi-test molasses:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order		A	
	Other		R	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other: Containing added flavouring or colouring matter		R	
	Other: Containing added sugar		R	
	Other: Sorbitose	12%	B7	
	Other		R	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	- Cane molasses:  Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order		A	
	Other:  For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		A	
	Other:  For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		R	
	Other		X	
1703.90	- Other:  Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B5	
	Other:  For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		A	
	Other		R	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	- Chewing gum, whether or not sugar-coated		X	
1704.90	- Other:			
	Liquorice extract, not put up as confectionery		A	
	Other:			
	Candies and caramels		X	
	Other		Q	(47)
Chapter 18	Cocoa and cocoa preparations			
1801.00	Cocoa beans, whole or broken, raw or roasted.		A	
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.			
1803.10	- Not defatted	5%	B5	
1803.20	- Wholly or partly defatted	10%	B7	
1804.00	Cocoa butter, fat and oil.		A	
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	12.9%	B7	
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter:			
	Containing added sugar		X	
	Other	15%	B7	
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing added sugar	23.8%	P	(18)
	Other	21.3%	P	(12)
	Other:			
	Containing added sugar:			
	Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste:			
	Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight		X	
	Other	29.8%	P	(17)
	Other		S	
	Other:			
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		X	
	Other:			
	Intended for use as materials for chocolate		Q	(48)
	Other		X	
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled	10%	P	(19)
1806.32	-- Not filled:			
	Chocolate confectionery		X	
	Other:			
	Containing added sugar		X	
	Other	21.3%	B15	
1806.90	- Other:			
	Chocolate confectionery	10%	P	(19)
	Other:			
	Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Containing added sugar	23.8%	P	(18)
	Other	21.3%	P	(20)
	Other:			
	Containing added sugar		X	
	Other	21.3%	P	(20)
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products			
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10	- Preparations for infant use, put up for retail sale:			
	Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Food preparations of goods of headings 04.01 to 04.04:			
	Containing added sugar		X	
	Other	21.3%	B15	
	Other		X	
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	<p>Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticales or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter):</p> <p>Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter and doughs for rice products, excluding a kind used as infant food or dietetic purpose</p> <p>Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticales or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose:</p> <p>Mostly containing rice preparation, wheat and triticales preparation or barley preparation</p> <p>Mostly containing starch:</p> <p>Containing wheat starch</p> <p>Other:</p> <p>For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order</p> <p>Other</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		X	
1901.90	- Other:		X	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	<p>Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar:</p> <p>Containing less than 50% by weight of sucrose:</p> <p>Foods, the largest single ingredient of which is sugar by weight</p> <p>Other:</p> <p>Whipped cream in pressurised containers</p> <p>Other</p> <p>Other</p> <p>Other:</p> <p>Whipped cream in pressurised containers</p> <p>Other</p> <p>Malt extract</p> <p>Other</p>		X	
			S	
			X	
			S	
			S	
		21.3%	P	(12)
			S	
		9%	P	(21)
			X	
19.02	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</p> <p>- Uncooked pasta, not stuffed or otherwise prepared:</p>			
1902.11	-- Containing eggs		X	
1902.19	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Biefun		R	
	Other:			
	Macaroni and spaghetti	30 yen/kg	P	(22)
	Other		X	
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	Containing added sugar		X	
	Other:			
	Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products		X	
	Other	21.3%	P	(23)
1902.30	- Other pasta		X	
1902.40	- Couscous		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B5	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
	Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	11.5%	P	(24)
	Other		X	
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		X	
1904.30	- Bulgur wheat		X	
1904.90	- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10	- Crispbread	9%	B15	
1905.20	- Gingerbread and the like	18%	B15	
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits		X	
1905.32	-- Waffles and wafers	18%	P	(25)
1905.40	- Rusks, toasted bread and similar toasted products	9%	B15	
1905.90	- Other:			
	Bread, ship's biscuits, other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X	
	Other:			
	Containing added sugar:			
	Arare, Senbei and similar rice products		X	
	Biscuits, cookies and crackers	15%	P	(26)
	Crisp savoury food products, made from a dough based on potato powder	9%	B7	
	Other:			
	Pizza, chilled or frozen		X	
	Other	25.5%	P	(27)
	Other:			
	Arare, Senbei and similar rice products		X	
	Biscuits, cookies and crackers	13%	P	(28)
	Crisp savoury food products, made from a dough based on potato powder	9%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	21.3%	P	(23)
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	- Cucumbers and gherkins:			
	Containing added sugar	15%	B7	
	Other	12%	B5	
2001.90	- Other:			
	Containing added sugar:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	10.5%	B7	
	Young corncobs	16.8%	B10	
	Other		A	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	7.5%	B7	
	Young corncobs	15%	B10	
	Other	12%	B5	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	9%	B5	
2002.90	- Other:			
	Containing added sugar	13.4%	B7	
	Other:			
	Tomato purée and tomato paste:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order		R	
	Other		X	
	Other	9%	B5	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i> :			
	Containing added sugar		A	
	Other:			
	In airtight containers not more than 10 kg each including container:			
	French mushrooms	13.6%	B7	
	Other		A	
	Other		A	
2003.90	- Other		A	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10	- Potatoes:			
	Cooked, not otherwise prepared	8.5%	B7	
	Other:			
	Mashed potatoes	13.6%	B10	
	Other	9%	B5	
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Sweet corn	10.5%	B7	
	Other	23.8%	B7	
	Other:			
	Asparagus and leguminous vegetables:			
	Asparagus	17%	B5	
	Leguminous vegetables		X	
	Bamboo shoots	13.6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Sweet corn	7.5%	B7	
	Young corncobs	15%	B10	
	Other	9%	B5	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10	- Homogenised vegetables:			
	Containing added sugar	16.8%	B10	
	Other	12%	B10	
2005.20	- Potatoes:			
	Mashed potatoes and potato flakes	13.6%	B10	
	Other:			
	In airtight containers not more than 10 kg each including container	12%	B10	
	Other	9%	B7	
2005.40	- Peas ( <i>Pisum sativum</i> ):			
	Containing added sugar:			
	Unshelled	13.4%	P	(29)
	Other		X	
	Other:			
	In airtight containers not more than 10 kg each including container:			
	Unshelled	12%	B10	
	Other	15%	B10	
	Other:			
	Unshelled	9%	B5	
	Other	13.6%	B7	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51	-- Beans, shelled:			
	Containing added sugar:			
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B7	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		X	
2005.59	-- Other:			
	Containing added sugar	13.4%	B10	
	Other:			
	In airtight containers not more than 10 kg each including container	12%	B5	
	Other	9%	B5	
2005.60	- Asparagus:			
	In airtight containers not more than 10 kg each including container	16%	B7	
	Other	12%	B7	
2005.70	- Olives		A	
2005.80	- Sweet corn ( <i>Zea mays var. saccharata</i> ):			
	Containing added sugar	14.9%	B10	
	Other	10%	B7	
	- Other vegetables and mixtures of vegetables:			
2005.91	-- Bamboo shoots:			
	Containing added sugar	13.4%	B10	
	Other	13.6%	B7	
2005.99	-- Other:			
	Containing added sugar:			
	Leguminous vegetables (podded out):			
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B7	
	Other		X	
	Other	13.4%	B10	
	Other:			
	Young corncobs:			
	In airtight containers	15%	B5	
	Other		A	
	Leguminous vegetables (podded out)	17%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Sauerkraut	12%	B5	
	Other:			
	In airtight containers not more than 10 kg each including container:			
	Garlic powder	9.6%	B5	
	Other	12%	B5	
	Other:			
	Garlic powder	10.5%	B5	
	Other	9%	B5	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):			
	Marrons glacé	12.6%	B15	
	Other:			
	Apricots	18%	B10	
	Other		A	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10	- Homogenised preparations:			
	Containing added sugar	34%	B15	
	Other	21.3%	B10	
	- Other:			
2007.91	-- Citrus fruit:			
	Jams, fruit jellies and marmalades:			
	Containing added sugar	16.8%	B10	
	Other	12%	B10	
	Fruit purée and fruit pastes:			
	Containing added sugar	34%	B15	
	Other	21.3%	B10	
2007.99	-- Other:			
	Jams and fruit jellies:			
	Containing added sugar	16.8%	B7	
	Other	12%	B7	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Containing added sugar:			
	Fruit purée and fruit pastes	34%	B7	
	Other	34%	B10	
	Other:			
	Fruit purée and fruit pastes	21.3%	B7	
	Other	21.3%	B10	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts:			
	Containing added sugar:			
	Peanut butter	12%	B7	
	Other	23.8%	P	(30)
	Other:			
	Peanut butter	10%	B7	
	Other	21.3%	P	(12)
2008.19	-- Other, including mixtures:			
	Containing added sugar:			
	In pulp form	21%	B10	
	Other:			
	Cashew nuts and other roasted nuts	11%	B7	
	Other:			
	Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8%	B15	
	Other	16.8%	B10	
	Other:			
	In pulp form		A	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Macadamia nuts, roasted almonds, roasted pecan, coconuts, Brazil nuts, paradise nuts, hazel nuts ( <i>Corylus spp.</i> ) and cashew nuts		A	
	Gingko nuts	12%	B10	
	Other:			
	Roasted		A	
	Other	12%	B10	
2008.20	- Pineapples		X	
2008.30	- Citrus fruit:			
	Containing added sugar:			
	In pulp form	29.8%	B15	
	Other	23.8%	B7	
	Other:			
	In pulp form	21.3%	B7	
	Other	17%	B7	
2008.40	- Pears:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	15%	B10	
	Other	21%	B10	
	Other:			
	In airtight containers	10.8%	B5	
	Other	15%	B10	
	Other:			
	In pulp form:			
	In airtight containers	12%	B7	
	Other	15%	B7	
	Other:			
	In airtight containers	9%	B7	
	Other	10.8%	B7	
2008.50	- Apricots:			
	Containing added sugar	15%	B10	
	Other	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2008.60	- Cherries:			
	Containing added sugar	15%	B10	
	Other	12%	B10	
2008.70	- Peaches, including nectarines:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	21.3%	B10	
	Other	29.8%	B10	
	Other:			
	In airtight containers:			
	Not less than 2 kg each including container	6.7%	B5	
	Other	8%	B7	
	Other	13.4%	B10	
	Other:			
	In pulp form:			
	In airtight containers	17%	B10	
	Other	21.3%	B10	
	Other:			
	In airtight containers	6.7%	B5	
	Other	9.6%	B7	
2008.80	- Strawberries:			
	Containing added sugar:			
	In pulp form	21%	B10	
	Other	11%	B7	
	Other:			
	In pulp form	15%	B10	
	Other	12%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	15%	B10	
2008.93	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ):			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2008.97	In pulp form	29.8%	B15	
	Other		A	
	Other:			
	In pulp form	21.3%	B7	
	Other	12%	B7	
	-- Mixtures:			
	Mixed fruit, fruit salad and fruit cocktail		A	
	Other:			
	Containing added sugar:			
	In pulp form	29.8%	B15	
2008.99	Other	23.8%	B10	
	Other:			
	In pulp form	21.3%	B10	
	Other	17%	B10	
	-- Other:			
	Ume (fruit of Mume plum)	12%	B10	
	Other:			
	Containing added sugar:			
	In pulp form:			
	Bananas and avocados	21%	B5	
	Other	29.8%	B15	
	Other:			
	Berries and prunes		A	
	Bananas, avocados, mangoes, guavas and mangosteens	11%	B5	
	Other:			
	Durians, rambutan, passion-fruit, litchi and carambola (star-fruit)	14%	B5	
	Other		A	
Other:				
In pulp form:				
Bananas and avocados	15%	B3		
Prunes	15%	B10		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Mangoes, guavas and mangosteens	15%	B5	
	Camucamu		A	
	Other	21.3%	B7	
	Other:			
	Prunes, bananas, avocados, mangoes, guavas and mangosteens		A	
	Taros ( <i>Colocasia spp.</i> ), Frozen	10%	B7	
	Other:			
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn (corn which is explosive with heating under normal air pressure)		A	
	Other	12%	B7	
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11	-- Frozen:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(49)
	Other **		Q	(49)
	Other:			
	Not more than 10% by weight of sucrose ***		Q	(49)
	Other *		Q	(49)
2009.12	-- Not frozen, of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(49)
	Other **		Q	(49)
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Not more than 10% by weight of sucrose ***		Q	(49)
	Other *		Q	(49)
2009.19	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(49)
	Other **		Q	(49)
	Other:			
	Not more than 10% by weight of sucrose ***		Q	(49)
	Other *		Q	(49)
	- Grapefruit (including pomelo) juice:			
2009.21	-- Of a Brix value not exceeding 20:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B7	
	Other	29.8% or 23 yen/kg, whichever is the greater	B7	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B7	
	Other	25.5%	B7	
2009.29	-- Other:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B7	
	Other	29.8% or 23 yen/kg, whichever is the greater	B7	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B7	
	Other	25.5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2009.31	- Juice of any other single citrus fruit: -- Of a Brix value not exceeding 20: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other: Not more than 10% by weight of sucrose: Lemon juice Lime juice Other Other	23%  29.8% or 23 yen/kg, whichever is the greater  6% 12% 19.1% 25.5%	B10  B15  B5 B5 B10 B10	
2009.39	-- Other: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other Other: Not more than 10% by weight of sucrose: Lemon juice Lime juice Other Other	23%  29.8% or 23 yen/kg, whichever is the greater  6% 12% 19.1% 25.5%	B10  B15  B5 B5 B10 B10	
2009.41	- Pineapple juice: -- Of a Brix value not exceeding 20		X	
2009.49	-- Other		X	
2009.50	- Tomato juice:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing added sugar	29.8%	P	(31)
	Other	21.3%	P	(12)
2009.61	- Grape juice (including grape must): -- Of a Brix value not exceeding 30: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other	23%	B5	
	Other	29.8% or 23 yen/kg, whichever is the greater	B5	
2009.69	-- Other: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained Other	19.1%	B5	
	Other:			
	Not more than 10% by weight of sucrose	23%	B5	
	Other	29.8% or 23 yen/kg, whichever is the greater	B10	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B5	
	Other	25.5%	B10	
2009.71	- Apple juice: -- Of a Brix value not exceeding 20: Containing added sugar: Not more than 10% by weight of sucrose, naturally and artificially contained * Other **			
	Other:			
	Not more than 10% by weight of sucrose ***		Q	(50)
	Other ****		Q	(50)
2009.79	-- Other: Containing added sugar:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Not more than 10% by weight of sucrose, naturally and artificially contained *		Q	(50)
	Other **		Q	(50)
	Other:			
	Not more than 10% by weight of sucrose ***		Q	(50)
	Other ****		Q	(50)
	- Juice of any other single fruit or vegetable:			
2009.81	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10	
	Other	29.8% or 23 yen/kg, whichever is the greater	B10	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B10	
	Other	25.5%	B7	
2009.89	-- Other:			
	Fruit juices:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10	
	Other	29.8% or 23 yen/kg, whichever is the greater	B10	
	Other:			
	Not more than 10% by weight of sucrose:			
	Prune juice	14.4%	B10	
	Other	19.1%	B10	
	Other	25.5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2009.90	Vegetable juices:			
	Containing added sugar	8.1%	B7	
	Other:			
	In airtight containers	9%	B7	
	Other	7.2%	B5	
	- Mixtures of juices:			
	Mixtures of fruit juices:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10	
	Other	29.8% or 23 yen/kg, whichever is the greater	B10	
	Other:			
Not more than 10% by weight of sucrose	19.1%	B10		
Other	25.5%	B10		
Mixtures of vegetable juices:				
Containing added sugar	8.1%	B5		
Other	5.4%	B5		
Chapter 21	Miscellaneous edible preparations			
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11	-- Extracts, essences and concentrates:			
	Containing added sugar		X	
	Other		A	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Preparations with a basis of extracts, essences or concentrates:  Containing added sugar  Other  Preparations with a basis of coffee:  Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter  Other:  Containing added sugar  Other		X  A        X    X  B10	
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:  Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:  Instant tea  Other  Preparations with a basis of tea or maté:  Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter  Other:  Containing added sugar  Other	15%	B10	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6%	B5	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts	10.5%	B5	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce	7.2%	B7	
2103.20	- Tomato ketchup and other tomato sauces:			
	Tomato ketchup	21.3%	P	(12)
	Other tomato sauces	17%	P	(32)
2103.30	- Mustard flour and meal and prepared mustard:			
	Put up in containers for retail sale	9%	B5	
	Other	7.5%	B7	
2103.90	- Other:			
	Sauces:			
	Mayonnaise	12.8%	B7	
	French dressings and salad dressings	10.5%	B7	
	Other	7.2%	B5	
	Other:			
	Instant curry and other curry preparations	7.2%	B5	
	Other:			
	Consisting chiefly of sodiumglutamate	9.6%	B5	
	Other	10.5%	B7	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor:			
	Of vegetable, in airtight containers	7%	B5	
	Other	8.4%	B5	
2104.20	- Homogenised composite food preparations		A	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.			
	Containing added sugar:			
	Less than 50% by weight of sucrose:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Those, the largest single ingredient of which is sugar by weight:			
	Ice cream *		QS	(51)
	Other		R	
	Other:			
	Ice cream *		QS	(51)
	Other		R	
	Other:			
	Ice cream **		QS	(51)
	Other		R	
	Other:			
	Ice cream ***		QS	(51)
	Other		R	
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances:			
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates containing not less than 80% protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container		X	
	Other:			
	Containing added sugar:			
	Less than 50% by weight of sucrose	16.8%	P	(33)
	Other		X	
	Other:			
	Vegetable protein	10.6%	B7	
	Other	15%	B10	
2106.90	- Other:			
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley		X	
	Other:			
	Sugar syrup, containing added flavouring or colouring matter and Konnyaku		R	
	Chewing gum	5%	B5	
	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol.:			
	Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol.	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other		A	
	Other:			
	Containing added sugar:			
	Bases for beverage, containing <i>Panax ginseng</i> or its extract:			
	Those, the largest single ingredient of which is sugar by weight		R	
	Other	23.8%	B10	
	Food supplement with a basis of vitamins	12.5%	B7	
	Other:			
	Less than 50% by weight of sucrose:			
	Those, the largest single ingredient of which is sugar by weight:			
	Containing lactose, milk protein or milk fat		S	
	Other		X	
	Other		X	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Put up in containers for retail sale, not more than 500 g each including container		X	
	Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be repacked in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty		R	
	Other :			
	Containing lactose, milk protein or milk fat:			
	Put up in containers for retail sale, not more than 500 g each including container		X	
	Other		S	
	Other		X	
	Other:			
	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X	
	Bases for beverage, non-alcoholic:			
	Containing <i>Panax ginseng</i> or its extract		A	
	Other	10%	B7	
	Other:			
	Of products specified in heading 04.10		A	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	<p>Food supplement with a basis of vitamins or hydrolysed vegetable protein:</p> <p>Food supplement with a basis of vitamins</p> <p>Hydrolysed vegetable protein</p> <p>Other:</p> <p>Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order</p> <p>Other:</p> <p>Hijiki (<i>Hijikia fusiformis</i>)</p> <p>Other</p>	<p>12.5%</p> <p>12.5%</p> <p>17.5%</p>	<p>B7</p> <p>B10</p> <p>A</p> <p>B5</p> <p>X</p>	
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
	Containing added sugar	13.4%	B10	
	Other	9.6%	B5	
2202.90	- Other:			
	Containing added sugar	13.4%	B7	
	Other	9.6%	B3	
2203.00	Beer made from malt.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine	182 yen/l	B7	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 l or less:			
	Sherry, port and other fortified wines	112 yen/l	B5	
	Other	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B7*	(53)
2204.29	-- Other:			
	In containers holding 150 l or less	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B10***	(54)
	Other		A	
2204.30	- Other grape must:			
	Of an alcoholic strength by volume of less than 1% vol.:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B5	
	Other	29.8% or 23 yen/kg, whichever is the greater	B5	
	Other:			
	Not more than 10% by weight of sucrose	19.1%	B5	
	Other	25.5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other		A	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less	69.30 yen/l	B10	
2205.90	- Other:			
	Of an alcoholic strength by volume of less than 1% vol.	19.1%	B10	
	Other	69.30 yen/l	B10	
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	Of an alcoholic strength by volume of less than 1% vol.	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Sake (Seishu and Dakushu)		X	
	Other:			
	Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02		X	
	Other:			
	Sparkling beverages made, in part, from malt		A	
	Other:			
	Stipulated by the (a) of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a Cabinet Order as materials)		X	
	Other:			
	Cider, perry and mead	42.40 yen/l	B5	
	Other		X	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
	Other spirituous beverages:			
	Imitation sake and white sake		X	
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol.	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other		X	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	7.5%	B5	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		A	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		A	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		A	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.		A	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		A	
2307.00	Wine lees; argol.		A	
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		A	
23.09	Preparations of a kind used in animal feeding.			
2309.10	- Dog or cat food, put up for retail sale:			
	Containing not less than 10% of lactose by weight	Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:			
	In airtight containers not more than 10 kg each including container		A	
	Other:			
	More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		A	
	Other:			
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A	
	Other	36 yen/kg	B3	
2309.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	<p>Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder</p> <p>Other:</p> <p>Containing not less than 10% of lactose by weight:</p> <p>Intended for feeding calves suitable for white veal</p> <p>Other</p> <p>Other:</p> <p>Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles</p> <p>Other:</p> <p>In airtight containers not more than 10 kg each including container</p> <p>Other:</p> <p>More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein</p> <p>Other:</p>	<p>Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained</p>	<p>A</p> <p>A</p> <p>B10</p> <p>A</p> <p>A</p> <p>A</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	<p>In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:</p> <p>For dogs, cats and other similar kind of ornamental animals and pet animals</p> <p>Other</p> <p>Other</p>		<p>A</p> <p>R</p> <p>R</p>	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter		X	
2403.19	-- Other		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other:			
	Tobacco extracts and essences		A	
	Other		X	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:  Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution  Other	0.50 yen/kg	B10****  A	
2502.00	Unroasted iron pyrites.		A	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A	
25.04	Natural graphite.		A	
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.		A	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A	
2509.00	Chalk.		A	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		A	
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.		A	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		A	
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		A	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		A	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		A	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
25.24	Asbestos.		A	
25.25	Mica, including splittings; mica waste.		A	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		A	
2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.		A	
25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.		A	
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		A	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A	
Chapter 29	Organic chemicals			
29.01	Acyclic hydrocarbons.		A	
29.02	Cyclic hydrocarbons.		A	
29.03	Halogenated derivatives of hydrocarbons.		A	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11	-- Methanol (methyl alcohol)		A	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A	
2905.13	-- Butan-1-ol ( <i>n</i> -butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	-- Other - Unsaturated monohydric alcohols:		A	
2905.22	-- Acyclic terpene alcohols		A	
2905.29	-- Other - Diols:		A	
2905.31	-- Ethylene glycol (ethanediol)		A	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other - Other polyhydric alcohols:		A	
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol		A	
2905.43	-- Mannitol		A	
2905.44	-- D-glucitol (sorbitol)		X	
2905.45	-- Glycerol		A	
2905.49	-- Other - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		A	
2905.51	-- Ethchlorvynol (INN)		A	
2905.59	-- Other		A	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. - Cyclanic, cyclenic or cycloterpenic:			
2906.11	-- Menthol	5.5%	B7	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	-- Sterols and inositols		A	
2906.19	-- Other - Aromatic:		A	
2906.21	-- Benzyl alcohol		A	
2906.29	-- Other		A	
29.07	Phenols; phenol-alcohols.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.  - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
2918.11	-- Lactic acid, its salts and esters		A	
2918.12	-- Tartaric acid		A	
2918.13	-- Salts and esters of tartaric acid		A	
2918.14	-- Citric acid		X	
2918.15	-- Salts and esters of citric acid:			
	Calcium citrate		X	
	Other		A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.18	-- Chlorobenzilate (ISO)		A	
2918.19	-- Other		A	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21	-- Salicylic acid and its salts		A	
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A	
2918.23	-- Other esters of salicylic acid and their salts		A	
2918.29	-- Other		A	
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A	
	- Other:			
2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		A	
2918.99	-- Other		A	
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.21	Amine-function compounds.		A	
29.22	Oxygen-function amino-compounds.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11	-- Monoethanolamine and its salts		A	
2922.12	-- Diethanolamine and its salts		A	
2922.13	-- Triethanolamine and its salts		A	
2922.14	-- Dextropropoxyphene (INN) and its salts		A	
2922.19	-- Other		A	
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts		A	
2922.29	-- Other		A	
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A	
2922.39	-- Other		A	
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
2922.41	-- Lysine and its esters; salts thereof		A	
2922.42	-- Glutamic acid and its salts:			
	Sodium glutamates	6.5%	B5	
	Other		A	
2922.43	-- Anthranilic acid and its salts		A	
2922.44	-- Tilidine (INN) and its salts		A	
2922.49	-- Other		A	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid.		A	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		A	
29.26	Nitrile-function compounds.		A	
2927.00	Diazo-, azo- or azoxy-compounds.		A	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A	
29.29	Compounds with other nitrogen function.		A	
29.30	Organo-sulphur compounds.		A	
29.31	Other organo-inorganic compounds.		A	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		A	
2935.00	Sulphonamides.		A	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.		A	
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		A	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		A	
29.41	Antibiotics.		A	
2942.00	Other organic compounds.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 30	Pharmaceutical products		A	
Chapter 31	Fertilisers		A	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		A	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations			
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
	- Essential oils of citrus fruit:			
3301.12	-- Of orange		A	
3301.13	-- Of lemon		A	
3301.19	-- Other		A	
	- Essential oils other than those of citrus fruit:			
3301.24	-- Of peppermint ( <i>Mentha piperita</i> )		A	
3301.25	-- Of other mints:			
	Peppermint oils obtained from <i>Mentha arvensis</i> :			
	Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A	
	Other	9%	E7	
	Other		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	
3301.90	- Other		A	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
3303.00	Perfumes and toilet waters.		A	
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		A	
33.05	Preparations for use on the hair.		A	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		A	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		A	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		A	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes			
35.01	Casein, caseinates and other casein derivatives; casein glues.		A	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		A	
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.			
	Gelatin for photographic use and gelatin derivatives		X	
	Fish glues and isinglass		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		A	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10	- Dextrins and other modified starches:  Esterified starches and other starch derivatives  Other		Q  X	(52)
3505.20	- Glues		R	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		A	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		A	
Chapter 37	Photographic or cinematographic goods		A	
Chapter 38	Miscellaneous chemical products		A	
Chapter 39	Plastics and articles thereof			
39.01	Polymers of ethylene, in primary forms.			
3901.10	- Polyethylene having a specific gravity of less than 0.94:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	6.5% or 22.40 yen/kg, whichever is the less  2.8%	B7  B7	
3901.20	- Polyethylene having a specific gravity of 0.94 or more	6.5% or 22.40 yen/kg, whichever is the less	B7	
3901.30	- Ethylene-vinyl acetate copolymers	2.8%	B7	
3901.90	- Other	2.8%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene	6.5% or 25.60 yen/kg, whichever is the less	B7	
3902.20	- Polyisobutylene	2.8%	B10	
3902.30	- Propylene copolymers	2.8%	B7	
3902.90	- Other	2.8%	B7	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	-- Expansible	3.9%	B7	
3903.19	-- Other:			
	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	B7	
	Other	2.8%	B7	
3903.20	- Styrene-acrylonitrile (SAN) copolymers	3.1%	B7	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	3.1%	B7	
3903.90	- Other	3.1%	B7	
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		A	
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		A	
39.06	Acrylic polymers in primary forms.		A	
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A	
39.08	Polyamides in primary forms.		A	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A	
3910.00	Silicones in primary forms.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		A	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		A	
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A	
39.15	Waste, parings and scrap, of plastics.		A	
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		A	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A	
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		A	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		A	
39.21	Other plates, sheets, film, foil and strip, of plastics.		A	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A	
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
39.25	Builders' ware of plastics, not elsewhere specified or included.		A	
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		A	
Chapter 40	Rubber and articles thereof		A	
Chapter 41	Raw hides and skins (other than furskins) and leather			
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process  Other	12%	A  B10	
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process  Other	12%	A  B10	
4101.90	- Other, including butts, bends and bellies:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process  Other	12%	A  B10	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
4103.20	- Of reptiles		A	
4103.30	- Of swine:			
	Of which have not yet undergone any tanning process		A	
	Other	6%	B10	
4103.90	- Other		A	
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
	- In the wet state (including wet-blue):			
4104.11	-- Full grains, unsplit; grain splits:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
4104.19	-- Other:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	- In the dry state (crust):			
4104.41	-- Full grains, unsplit; grain splits:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	Other:			
	Dyed or coloured:			
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 2.6 m <sup>2</sup> , hides and skins of buffalo and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4104.49	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	Other:			
	Dyed or coloured	16%	B10	
	Other	12%	B10	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10	- In the wet state (including wet-blue)		A	
4105.30	- In the dry state (crust):			
	Dyed or coloured	16%	B10	
	Other		A	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	- Of goats or kids:			
4106.21	-- In the wet state (including wet-blue)		A	
4106.22	-- In the dry state (crust):			
	Dyed or coloured	16%	B10	
	Other		A	
	- Of swine:			
4106.31	-- In the wet state (including wet-blue)	6%	B10	
4106.32	-- In the dry state (crust):			
	Dyed or coloured	8%	B10	
	Other	6%	B10	
4106.40	- Of reptiles:			
	Vegetable pre-tanned		A	
	Other:			
	Dyed or coloured:			
	Of alligators, crocodiles or lizards	10%	B10	
	Other	6%	B10	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Other:			
4106.91	-- In the wet state (including wet-blue)		A	
4106.92	-- In the dry state (crust):			
	Dyed or coloured	6%	B10	
	Other		A	
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
	- Whole hides and skins:			
4107.11	-- Full grains, unsplit:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m <sup>2</sup> , and buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.12	-- Grain splits:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m <sup>2</sup> , and buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.19	-- Other:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	12%	B10	
	- Other, including sides:			
4107.91	-- Full grains, unsplit:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.92	-- Grain splits:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.99	-- Other:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	B10	
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10	- Of goats or kids:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	
4113.20	- Of swine:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	8%	B10	
	Other	6%	B10	
4113.30	- Of reptiles:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Of alligators, crocodiles or lizards	10%	B10	
	Other	6%	B10	
	Other		A	
4113.90	- Other:			
	Parchment-dressed	6%	B10	
	Other:			
	Dyed, coloured, stamped or embossed	6%	B10	
	Other		A	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		X	
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6%	B10	
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3%	B10	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)			
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	5.3%	B10	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11	-- With outer surface of leather or of composition leather:			
	Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	10%	B10	
4202.12	-- With outer surface of plastics or of textile materials:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other:			
	With outer surface of plastic sheeting or of textile materials	8%	B10	
	Other	4.6%	B10	
4202.19	-- Other	4.1%	B10	
	- Handbags, whether or not with shoulder strap, including those without handle:			
4202.21	-- With outer surface of leather or of composition leather:			
	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:			
	Of leather	14%	B10	
	Other	16%	B10	
	Other:			
	Of leather	8%	B10	
	Other	10%	B10	
4202.22	-- With outer surface of plastic sheeting or of textile materials:			
	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	8%	B10	
4202.29	-- Other	8%	B10	
	- Articles of a kind normally carried in the pocket or in the handbag:			
4202.31	-- With outer surface of leather or of composition leather:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	10%	B10	
4202.32	-- With outer surface of plastic sheeting or of textile materials:			
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16%	B10	
	Other	8%	B10	
4202.39	-- Other	4.1%	B10	
	- Other:			
4202.91	-- With outer surface of leather or of composition leather	10%	B10	
4202.92	-- With outer surface of plastic sheeting or of textile materials	8%	B10	
4202.99	-- Other:			
	Of wood	2.7%	B10	
	Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4%	B10	
	Other	4.6%	B10	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	- Articles of apparel:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	10%	B10	
	- Gloves, mittens and mitts:			
4203.21	-- Specially designed for use in sports:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4203.29	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other		X	
4203.30	-- Other:			
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko:			
	Of leather	14%	B10	
	Of composition leather	16%	B10	
4203.40	- Belts and bandoliers:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
4203.40	Other		X	
	- Other clothing accessories:			
4205.00	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	10%	B10	
4205.00	Other articles of leather or of composition leather:			
	Of a kind used in machinery or mechanical appliances or for other technical uses:			
	Belts and beltings, combing leathers and intergill-leathers	18%	B10	
	Other	3.3%	B10	
	Other	10%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	3.3%	B10	
Chapter 43	Furskins and artificial fur; manufactures thereof			
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301.10	- Of mink, whole, with or without head, tail or paws		X	
4301.30	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws		A	
4301.60	- Of fox, whole, with or without head, tail or paws		A	
4301.80	- Other furskins, whole, with or without head, tail or paws		A	
4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:			
	Of mink		X	
	Other		A	
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.		X	
43.03	Articles of apparel, clothing accessories and other articles of furskin.		X	
4304.00	Artificial fur and articles thereof.	5%	B10	
Chapter 44	Wood and articles of wood; wood charcoal			
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		A	
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.		A	
4405.00	Wood wool; wood flour.		A	
44.06	Railway or tramway sleepers (cross-ties) of wood.		A	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		A	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		A	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.		A	
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		A	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		A	
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10	- Of bamboo:			
	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness		R	
	Other		A	
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:			
4412.31	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter		R	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4412.32	-- Other, with at least one outer ply of non-coniferous wood		R	
4412.39	-- Other - Other:		R	
4412.94	-- Blockboard, laminboard and battenboard		A	
4412.99	-- Other		A	
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		A	
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A	
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		A	
4419.00	Tableware and kitchenware, of wood.		A	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		A	
44.21	Other articles of wood.		A	
Chapter 45	Cork and articles of cork		A	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork			
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).  - Mats, matting and screens of vegetable materials:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
4601.21	-- Of bamboo		A	
4601.22	-- Of rattan		A	
4601.29	-- Other:			
	Of Igusa ( <i>Juncus effusus</i> ) or of Shichittoi ( <i>Cyperus tegetiformis</i> )	6%	B4	
	Other		A	
	- Other:			
4601.92	-- Of bamboo		A	
4601.93	-- Of rattan		A	
4601.94	-- Of other vegetable materials:			
	Mushiro, Komo and rushmats; plaits and similar products of plaiting materials, whether or not assembled into strips		A	
	Other:			
	Of Igusa ( <i>Juncus effusus</i> ) or of Shichittoi ( <i>Cyperus tegetiformis</i> )	6%	B4	
	Other		A	
4601.99	-- Other		A	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		A	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		A	
Chapter 50	Silk			
5001.00	Silk-worm cocoons suitable for reeling.		X	
5002.00	Raw silk (not thrown):			
	Wild silk		A	
	Other		R	
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
5005.00	Yarn spun from silk waste, not put up for retail sale.		A	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A	
50.07	Woven fabrics of silk or of silk waste.		A	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A	
Chapter 52	Cotton		A	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials			
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.		A	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.		A	
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.		A	
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.		A	
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.		A	
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.		A	
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters		A	
5407.20	- Woven fabrics obtained from strip or the like		A	
5407.30	- Fabrics specified in Note 9 to Section XI		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41	-- Unbleached or bleached		A	
5407.42	-- Dyed		A	
5407.43	-- Of yarns of different colours		A	
5407.44	-- Printed		A	
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51	-- Unbleached or bleached		A	
5407.52	-- Dyed:			
	Containing more than 10% by weight of silk	8.2%	B7	
	Other:			
	Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	B7	
	Other	6.6%	B7	
5407.53	-- Of yarns of different colours		A	
5407.54	-- Printed		A	
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:			
5407.61	-- Containing 85% or more by weight of non-textured polyester filaments		A	
5407.69	-- Other		A	
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407.71	-- Unbleached or bleached		A	
5407.72	-- Dyed		A	
5407.73	-- Of yarns of different colours		A	
5407.74	-- Printed		A	
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:			
5407.81	-- Unbleached or bleached		A	
5407.82	-- Dyed		A	
5407.83	-- Of yarns of different colours		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
5407.84	-- Printed - Other woven fabrics:		A	
5407.91	-- Unbleached or bleached		A	
5407.92	-- Dyed		A	
5407.93	-- Of yarns of different colours		A	
5407.94	-- Printed		A	
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.		A	
Chapter 55	Man-made staple fibres		A	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof			
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		A	
56.02	Felt, whether or not impregnated, coated, covered or laminated.		A	
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated. - Of man-made filaments:			
5603.11	-- Weighing not more than 25 g/m <sup>2</sup>		A	
5603.12	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>		A	
5603.13	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>		A	
5603.14	-- Weighing more than 150 g/m <sup>2</sup> - Other:		A	
5603.91	-- Weighing not more than 25 g/m <sup>2</sup>		A	
5603.92	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup> :  Of aromatic polyamide fibres, used for electrical insulating materials  Other	4.3%	A B7	
5603.93	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup> :  Of aromatic polyamide fibres, used for electrical insulating materials  Other	4.3%	A B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
5603.94	-- Weighing more than 150 g/m <sup>2</sup>		A	
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.		A	
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.		A	
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.		A	
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		A	
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		A	
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		A	
Chapter 57	Carpets and other textile floor coverings			
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.		A	
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.10	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs		A	
5702.20	- Floor coverings of coconut fibres (coir) - Other, of pile construction, not made up:		A	
5702.31	-- Of wool or fine animal hair	8.1%	E7	
5702.32	-- Of man-made textile materials	7.9%	E7	
5702.39	-- Of other textile materials: Of cotton	8.4%	E7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	7.9%	B7	
	- Other, of pile construction, made up:			
5702.41	-- Of wool or fine animal hair	8.1%	B7	
5702.42	-- Of man-made textile materials:			
	Of size and shape suitable for incorporation in motor vehicles		A	
	Other	7.9%	B7	
5702.49	-- Of other textile materials:			
	Of cotton	8.4%	B7	
	Other	7.9%	B7	
5702.50	- Other, not of pile construction, not made up:			
	Of cotton	8.4%	B7	
	Other:			
	Of wool or fine animal hair	8.1%	B7	
	Other	7.9%	B7	
	- Other, not of pile construction, made up:			
5702.91	-- Of wool or fine animal hair	8.1%	B7	
5702.92	-- Of man-made textile materials	7.9%	B7	
5702.99	-- Of other textile materials:			
	Of cotton	8.4%	B7	
	Other	7.9%	B7	
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	- Of wool or fine animal hair	7.9%	B7	
5703.20	- Of nylon or other polyamides:			
	Of size and shape suitable for incorporation in motor vehicles		A	
	Other	6.3%	B7	
5703.30	- Of other man-made textile materials:			
	Of size and shape suitable for incorporation in motor vehicles		A	
	Other	6.3%	B7	
5703.90	- Of other textile materials:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Of cotton	8.4%	B7	
	Other	7.9%	B7	
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704.10	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	7.4%	B7	
5704.90	- Other:			
	Of size and shape suitable for incorporation in motor vehicles		A	
	Other	7.4%	B7	
5705.00	Other carpets and other textile floor coverings, whether or not made up:			
	Of cotton	8.4%	B7	
	Other	7.9%	B7	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery			
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.		A	
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
	- Terry towelling and similar woven terry fabrics, of cotton:			
5802.11	-- Unbleached:			
	Having either the warp or the weft of synthetic fibres or acetate fibres and containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together	4.5%	B4	
	Other	3.7%	B4	
5802.19	-- Other:			
	Having either the warp or the weft of synthetic fibres or acetate fibres and containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together	4.5%	B4	
	Other	3.7%	B4	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials		A	
5802.30	- Tufted textile fabrics	3.7%	B7	
5803.00	Gauze, other than narrow fabrics of heading 58.06.		A	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.		A	
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.		A	
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).		A	
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.		A	
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.		A	
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.		A	
58.10	Embroidery in the piece, in strips or in motifs.		A	
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.		A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.		A	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		A	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.		A	
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		A	
5905.00	Textile wall coverings.		A	
59.06	Rubberised textile fabrics, other than those of heading 59.02.		A	
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		A	
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.		A	
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.		A	
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.		A	
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)		A	
5911.20	- Bolting cloth, whether or not made up		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):			
5911.31	-- Weighing less than 650 g/m <sup>2</sup>		A	
5911.32	-- Weighing 650 g/m <sup>2</sup> or more		A	
5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair		A	
5911.90	- Other:			
	Of cotton	4.9%	B4	
	Other	2.8%	B4	
Chapter 60	Knitted or crocheted fabrics			
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.10	- "Long pile" fabrics	7.9%	B7	
	- Looped pile fabrics:			
6001.21	-- Of cotton	9.8%	B4	
6001.22	-- Of man-made fibres		A	
6001.29	-- Of other textile materials		A	
	- Other:			
6001.91	-- Of cotton		A	
6001.92	-- Of man-made fibres		A	
6001.99	-- Of other textile materials		A	
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		A	
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.		A	
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		A	
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
	- Of cotton:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6005.21	-- Unbleached or bleached		A	
6005.22	-- Dyed		A	
6005.23	-- Of yarns of different colours		A	
6005.24	-- Printed		A	
	- Of synthetic fibres:			
6005.31	-- Unbleached or bleached	7.9%	B7	
6005.32	-- Dyed		A	
6005.33	-- Of yarns of different colours		A	
6005.34	-- Printed		A	
	- Of artificial fibres:			
6005.41	-- Unbleached or bleached		A	
6005.42	-- Dyed		A	
6005.43	-- Of yarns of different colours		A	
6005.44	-- Printed		A	
6005.90	- Other		A	
60.06	Other knitted or crocheted fabrics.		A	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted			
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
6101.20	- Of cotton	10.9%	B4	
6101.30	- Of man-made fibres	10.9%	B4	
6101.90	- Of other textile materials:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
6102.10	- Of wool or fine animal hair	10.9%	B4	
6102.20	- Of cotton	10.9%	B4	
6102.30	- Of man-made fibres	10.9%	B4	
6102.90	- Of other textile materials	8.4%	B4	
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10	- Suits:  Containing embroidery or lace, or figured:  Of wool or fine animal hair and of synthetic fibres  Of other textile materials  Other:  Of wool or fine animal hair and of synthetic fibres  Of other textile materials	10.9%   8.4%	B4   B4	
6103.22	-- Of cotton	10.9%	B4	
6103.23	-- Of synthetic fibres	10.9%	B4	
6103.29	-- Of other textile materials:  Containing embroidery or lace, or figured:  Of wool or fine animal hair  Other  Other:  Of wool or fine animal hair  Other	10.9%   8.4%	B4   B4	
6103.31	-- Of wool or fine animal hair	10.9%	B4	
6103.32	-- Of cotton	10.9%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6103.33	-- Of synthetic fibres	10.9%	B4	
6103.39	-- Of other textile materials	8.4%	B4	
	- Trousers, bib and brace overalls, breeches and shorts:			
6103.41	-- Of wool or fine animal hair	10.9%	B4	
6103.42	-- Of cotton	10.9%	B4	
6103.43	-- Of synthetic fibres	10.9%	B4	
6103.49	-- Of other textile materials	8.4%	B4	
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits:			
6104.13	-- Of synthetic fibres	10.9%	B4	
6104.19	-- Of other textile materials:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair and of cotton	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair and of cotton	10.9%	B4	
	Other	8.4%	B4	
	- Ensembles:			
6104.22	-- Of cotton	10.9%	B4	
6104.23	-- Of synthetic fibres	10.9%	B4	
6104.29	-- Of other textile materials:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	- Jackets and blazers:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6104.31	-- Of wool or fine animal hair	10.9%	B4	
6104.32	-- Of cotton	10.9%	B4	
6104.33	-- Of synthetic fibres	10.9%	B4	
6104.39	-- Of other textile materials	8.4%	B4	
	- Dresses:			
6104.41	-- Of wool or fine animal hair	10.9%	B4	
6104.42	-- Of cotton	10.9%	B4	
6104.43	-- Of synthetic fibres	10.9%	B4	
6104.44	-- Of artificial fibres	10.9%	B4	
6104.49	-- Of other textile materials	8.4%	B4	
	- Skirts and divided skirts:			
6104.51	-- Of wool or fine animal hair	10.9%	B4	
6104.52	-- Of cotton	10.9%	B4	
6104.53	-- Of synthetic fibres	10.9%	B4	
6104.59	-- Of other textile materials	8.4%	B4	
	- Trousers, bib and brace overalls, breeches and shorts:			
6104.61	-- Of wool or fine animal hair	10.9%	B4	
6104.62	-- Of cotton	10.9%	B4	
6104.63	-- Of synthetic fibres	10.9%	B4	
6104.69	-- Of other textile materials	8.4%	B4	
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10	- Of cotton:			
	Open shirts, polo shirts and similar shirts	10.9%	B4	
	Other	7.4%	B4	
6105.20	- Of man-made fibres:			
	Open shirts, polo shirts and similar shirts	10.9%	B4	
	Other	7.4%	B4	
6105.90	- Of other textile materials:			
	Open shirts, polo shirts and similar shirts	10.9%	B4	
	Other	7.4%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10	- Of cotton:  Blouses, shirt-blouses, open shirts, polo shirts and similar shirts:  Containing embroidery or lace, or figured  Other  Other	10.9%    9.1%  7.4%	B4    B4  B4	
6106.20	- Of man-made fibres:  Blouses, shirt-blouses, open shirts, polo shirts and similar shirts  Other	10.9%  7.4%	B4  B4	
6106.90	- Of other textile materials:  Blouses, shirt-blouses, open shirts, polo shirts and similar shirts  Other	10.9%  7.4%	B4  B4	
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.  - Underpants and briefs:			
6107.11	-- Of cotton	7.4%	B4	
6107.12	-- Of man-made fibres	7.4%	B4	
6107.19	-- Of other textile materials  - Nightshirts and pyjamas:	7.4%	B4	
6107.21	-- Of cotton	7.4%	B4	
6107.22	-- Of man-made fibres	7.4%	B4	
6107.29	-- Of other textile materials  - Other:	7.4%	B4	
6107.91	-- Of cotton:  Bathrobes, dressing gowns and similar articles  Other	8.4%  7.4%	B4  B4	
6107.99	-- Of other textile materials:  Bathrobes, dressing gowns and similar articles  Other	8.4%  7.4%	B4  B4	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Slips and petticoats:			
6108.11	-- Of man-made fibres	7.4%	B4	
6108.19	-- Of other textile materials	7.4%	B4	
	- Briefs and panties:			
6108.21	-- Of cotton	7.4%	B4	
6108.22	-- Of man-made fibres	7.4%	B4	
6108.29	-- Of other textile materials	7.4%	B4	
	- Nightdresses and pyjamas:			
6108.31	-- Of cotton	7.4%	B4	
6108.32	-- Of man-made fibres	7.4%	B4	
6108.39	-- Of other textile materials	7.4%	B4	
	- Other:			
6108.91	-- Of cotton:			
	Negliges, bathrobes, dressing gowns and similar articles	8.4%	B4	
	Other	7.4%	B4	
6108.92	-- Of man-made fibres:			
	Negliges, bathrobes, dressing gowns and similar articles	8.4%	B4	
	Other	7.4%	B4	
6108.99	-- Of other textile materials:			
	Negliges, bathrobes, dressing gowns and similar articles	8.4%	B4	
	Other	7.4%	B4	
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10	- Of cotton:			
	Of yarns of different colours or printed	10.9%	B4	
	Other	7.4%	B4	
6109.90	- Of other textile materials:			
	Of yarns of different colours or printed	10.9%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	7.4%	B4	
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
	- Of wool or fine animal hair:			
6110.11	-- Of wool	10.9%	B4	
6110.12	-- Of Kashmir (cashmere) goats	10.9%	B4	
6110.19	-- Other	10.9%	B4	
6110.20	- Of cotton:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other:			
	Sweat shirts	10.9%	B4	
	Other	9.1%	B4	
6110.30	- Of man-made fibres:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other:			
	Sweat shirts	10.9%	B4	
	Other:			
	Of synthetic fibres:			
	Acrylic or modacrylic:			
	Acrylic	9.1%	B4	
	Modacrylic	10.9%	B4	
	Of other synthetic fibres	10.9%	B4	
	Of artificial fibres	10.9%	B4	
6110.90	- Of other textile materials	10.9%	B4	
61.11	Babies' garments and clothing accessories, knitted or crocheted.			
6111.20	- Of cotton:			
	Gloves, mittens, mitts, panty hose, tights, stockings, socks, and other hosiery	7.4%	B4	
	Other	10.8%	B4	
6111.30	- Of synthetic fibres:			
	Gloves, mittens and mitts	5.3%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Panty hose, tights, stockings, socks, and other hosiery:			
	Panty hose and tights	7.4%	B4	
	Other	6.6%	B4	
	Other	10.7%	B4	
6111.90	- Of other textile materials:			
	Gloves, mittens and mitts	5.3%	B4	
	Panty hose, tights, stockings, socks, and other hosiery:			
	Panty hose and tights	7.4%	B4	
	Other	5.3%	B4	
	Other:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of wool or fine animal hair	10.9%	B4	
	Other	8.4%	B4	
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits:			
6112.11	-- Of cotton	10.9%	B4	
6112.12	-- Of synthetic fibres	10.9%	B4	
6112.19	-- Of other textile materials	8.4%	B4	
6112.20	- Ski suits:			
	Containing embroidery or lace, or figured:			
	Of synthetic fibres	10.9%	B4	
	Other	8.4%	B4	
	Other:			
	Of synthetic fibres	10.9%	B4	
	Other	8.4%	B4	
	- Men's or boys' swimwear:			
6112.31	-- Of synthetic fibres	10.9%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6112.39	-- Of other textile materials	8.4%	B4	
	- Women's or girls' swimwear:			
6112.41	-- Of synthetic fibres	10.9%	B4	
6112.49	-- Of other textile materials	8.4%	B4	
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07:			
	Of fabrics of heading 59.06	5.6%	B4	
	Other	10.4%	B4	
61.14	Other garments, knitted or crocheted.			
6114.20	- Of cotton	8.1%	B4	
6114.30	- Of man-made fibres	8.1%	B4	
6114.90	- Of other textile materials:			
	Containing embroidery or lace, or figured:			
	Of wool or fine animal hair	8.2%	B4	
	Other	8.1%	B4	
	Other:			
	Of wool or fine animal hair	8.2%	B4	
	Other	8.1%	B4	
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
6115.10	- Graduated compression hosiery (for example, stockings for varicose veins):			
	Panty hose and tights	7.4%	B4	
	Other:			
	Of cotton	7.4%	B4	
	Of synthetic fibres:			
	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	7.9%	B4	
	Other	6.6%	B4	
	Of wool or fine animal hair	5.3%	B4	
	Of other textile materials:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	5.3%	B4	
	Other	5%	B4	
	- Other panty hose and tights:			
6115.21	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	7.4%	B4	
6115.22	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	7.4%	B4	
6115.29	-- Of other textile materials	7.4%	B4	
6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		A	
	- Other:			
6115.94	-- Of wool or fine animal hair	5.3%	B4	
6115.95	-- Of cotton	7.4%	B4	
6115.96	-- Of synthetic fibres	6.6%	B4	
6115.99	-- Of other textile materials	5%	B4	
61.16	Gloves, mittens and mitts, knitted or crocheted.		A	
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like		A	
6117.80	- Other accessories		A	
6117.90	- Parts	8.4%	B4	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted			
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6201.11	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6201.12	-- Of cotton:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6201.13	-- Of man-made fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6201.19	-- Of other textile materials:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
	- Other:			
6201.91	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6201.92	-- Of cotton:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6201.93	-- Of man-made fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6201.99	-- Of other textile materials:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202.11	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.12	-- Of cotton:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.13	-- Of man-made fibres:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.19	-- Of other textile materials:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
	- Other:			
6202.91	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.92	-- Of cotton:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.93	-- Of man-made fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6202.99	-- Of other textile materials:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits:			
6203.11	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
6203.12	-- Of synthetic fibres:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.19	-- Of other textile materials:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
	- Ensembles:			
6203.22	-- Of cotton:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.23	-- Of synthetic fibres:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.29	-- Of other textile materials:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
	- Jackets and blazers:			
6203.31	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
6203.32	-- Of cotton:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
6203.33	-- Of synthetic fibres:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
6203.39	-- Of other textile materials:			
	Containing furskin	12.8%	B7	
	Other	9.1%	B7	
	- Trousers, bib and brace overalls, breeches and shorts:			
6203.41	-- Of wool or fine animal hair:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.42	-- Of cotton:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.43	-- Of synthetic fibres:			
	Containing furskin	10%	B7	
	Other	9.1%	B7	
6203.49	-- Of other textile materials:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	10%	B7	
	Other	9.1%	B7	
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits:			
6204.11	-- Of wool or fine animal hair:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6204.12	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.13	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.19	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
	- Ensembles:			
6204.21	-- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.22	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.23	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.29	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
	- Jackets and blazers:			
6204.31	-- Of wool or fine animal hair:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6204.32	-- Of cotton:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6204.33	-- Of synthetic fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6204.39	-- Of other textile materials:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
	- Dresses:			
6204.41	-- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.42	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.43	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.44	-- Of artificial fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.49	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
	- Skirts and divided skirts:			
6204.51	-- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.52	-- Of cotton:			
	Containing furskin	10%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	9.1%	B4	
6204.53	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.59	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
	- Trousers, bib and brace overalls, breeches and shorts:			
6204.61	-- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.62	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.63	-- Of synthetic fibres:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6204.69	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
62.05	Men's or boys' shirts.			
6205.20	- Of cotton	7.4%	B4	
6205.30	- Of man-made fibres	7.4%	B4	
6205.90	- Of other textile materials:			
	Of wool or fine animal hair	7.4%	B4	
	Other	9%	B4	
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10	- Of silk or silk waste:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	10%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	9%	B4	
6206.20	- Of wool or fine animal hair:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	9.1%	B4	
	Other	7.4%	B4	
6206.30	- Of cotton:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	9.1%	B4	
	Other	7.4%	B4	
6206.40	- Of man-made fibres:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	9.1%	B4	
	Other	7.4%	B4	
6206.90	- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Blouses, shirt-blouses, open shirts and similar shirts	9.1%	B4	
	Other	7.4%	B4	
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
	- Underpants and briefs:			
6207.11	-- Of cotton	7.4%	B4	
6207.19	-- Of other textile materials	9%	B4	
	- Nightshirts and pyjamas:			
6207.21	-- Of cotton	7.4%	B4	
6207.22	-- Of man-made fibres	7.4%	B4	
6207.29	-- Of other textile materials	9%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Other:			
6207.91	-- Of cotton:			
	Containing furskin	10%	B4	
	Other:			
	Singlets and other vests	7.4%	B4	
	Other	9.1%	B4	
6207.99	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Singlets and other vests:			
	Of man-made fibres	7.4%	B4	
	Other	9%	B4	
	Other:			
	Of man-made fibres	9.1%	B4	
	Other	10%	B4	
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.			
	- Slips and petticoats:			
6208.11	-- Of man-made fibres	7.4%	B4	
6208.19	-- Of other textile materials	9%	B4	
	- Nightdresses and pyjamas:			
6208.21	-- Of cotton	7.4%	B4	
6208.22	-- Of man-made fibres	7.4%	B4	
6208.29	-- Of other textile materials	9%	B4	
	- Other:			
6208.91	-- Of cotton:			
	Containing furskin	10%	B4	
	Other:			
	Singlets and other vests, briefs and panties	7.4%	B4	
	Other	9.1%	B4	
6208.92	-- Of man-made fibres:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Containing furskin	10%	B4	
	Other:			
	Singlets and other vests, briefs and panties	7.4%	B4	
	Other	9.1%	B4	
6208.99	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Singlets and other vests, briefs and panties	9%	B4	
	Other	10%	B4	
62.09	Babies' garments and clothing accessories.			
6209.20	- Of cotton:			
	Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	B4	
	Other:			
	Containing furskin	10%	B4	
	Other:			
	Accessories	7.4%	B4	
	Other	9.1%	B4	
6209.30	- Of synthetic fibres:			
	Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	B4	
	Other:			
	Containing furskin	10%	B4	
	Other:			
	Accessories	7.4%	B4	
	Other	9.1%	B4	
6209.90	- Of other textile materials:			
	Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	B4	
	Other:			
	Containing furskin	10%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Accessories	7.4%	B4	
	Other:			
	Of wool or fine animal hair	7.4%	B4	
	Other	9.1%	B4	
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.10	- Of fabrics of heading 56.02 or 56.03:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6210.40	- Other men's or boys' garments:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6210.50	- Other women's or girls' garments:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
62.11	Track suits, ski suits and swimwear; other garments.			
	- Swimwear:			
6211.11	-- Men's or boys'	9.1%	B4	
6211.12	-- Women's or girls'	9.1%	B4	
6211.20	- Ski suits:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
	- Other garments, men's or boys':			
6211.32	-- Of cotton:			
	Containing furskin	10%	B4	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	9.1%	B4	
6211.33	-- Of man-made fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6211.39	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Of wool or fine animal hair	9.1%	B4	
	Other	10%	B4	
	- Other garments, women's or girls':			
6211.42	-- Of cotton:			
	Containing furskin	10%	B4	
	Other	9.1%	B4	
6211.43	-- Of man-made fibres:			
	Containing furskin	12.8%	B4	
	Other	9.1%	B4	
6211.49	-- Of other textile materials:			
	Containing furskin	10%	B4	
	Other:			
	Of wool or fine animal hair	9.1%	B4	
	Other	10%	B4	
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.		A	
62.13	Handkerchiefs.		A	
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.		A	
62.15	Ties, bow ties and cravats.		A	
6216.00	Gloves, mittens and mitts.		A	
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
6217.10	- Accessories		A	
6217.90	- Parts	9%	B4	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags			
63.01	Blankets and travelling rugs.			
6301.10	- Electric blankets		A	
6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	5.3%	B4	
6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton		A	
6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	5.3%	B4	
6301.90	- Other blankets and travelling rugs		A	
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.10	- Bed linen, knitted or crocheted:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other	9.1%	B4	
	- Other bed linen, printed:			
6302.21	-- Of cotton	4.5%	B4	
6302.22	-- Of man-made fibres	5.3%	B4	
6302.29	-- Of other textile materials:			
	Of flax or ramie	7.9%	B4	
	Other	5.3%	B4	
	- Other bed linen:			
6302.31	-- Of cotton	4.5%	B4	
6302.32	-- Of man-made fibres	5.3%	B4	
6302.39	-- Of other textile materials:			
	Of flax or ramie	7.9%	B4	
	Other	5.3%	B4	
6302.40	- Table linen, knitted or crocheted		A	
	- Other table linen:			
6302.51	-- Of cotton		A	
6302.53	-- Of man-made fibres		A	
6302.59	-- Of other textile materials		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	7.4%	B4	
	- Other:			
6302.91	-- Of cotton	7.4%	B4	
6302.93	-- Of man-made fibres		A	
6302.99	-- Of other textile materials		A	
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
	- Knitted or crocheted:			
6303.12	-- Of synthetic fibres:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other	9.1%	B4	
6303.19	-- Of other textile materials:			
	Containing embroidery or lace, or figured	10.9%	B4	
	Other	9.1%	B4	
	- Other:			
6303.91	-- Of cotton	7.4%	B4	
6303.92	-- Of synthetic fibres	5.3%	B4	
6303.99	-- Of other textile materials:			
	Of flax or ramie	7.9%	B4	
	Other:			
	Containing embroidery or consisting wholly or partly of lace	6.4%	B4	
	Other	5.3%	B4	
63.04	Other furnishing articles, excluding those of heading 94.04.		A	
63.05	Sacks and bags, of a kind used for the packing of goods.		A	
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.		A	
63.07	Other made up articles, including dress patterns.			
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6307.20	- Life-jackets and life-belts		A	
6307.90	- Other:			
	Of cotton	6.5%	B4	
	Other	4.7%	B4	
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.		A	
6309.00	Worn clothing and other worn articles.		A	
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		A	
Chapter 64	Footwear, gaiters and the like; parts of such articles			
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10	- Footwear incorporating a protective metal toe-cap:			
	Ski-boots		X	
	Other	6.7%	B10	
	- Other footwear:			
6401.92	-- Covering the ankle but not covering the knee:			
	Ski-boots		X	
	Other	6.7%	B10	
6401.99	-- Other:			
	Covering the knee	6.7%	B10	
	Other	8%	B10	
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots:			
	Ski-boots		X	
	Snowboard boots	8%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6402.19	-- Other	6.7%	B10	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B10	
	- Other footwear:			
6402.91	-- Covering the ankle:			
	Incorporating a protective metal toe-cap	6.7%	B10	
	Other	8%	B10	
6402.99	-- Other:			
	Shoes:			
	Incorporating a protective metal toe-cap	6.7%	B10	
	Other	8%	B10	
	Other		X	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear:			
6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots		X	
6403.19	-- Other		X	
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:			
	House footwear	24%	B10	
	Other	21.6%	B10	
6403.40	- Other footwear, incorporating a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather	21.6%	B10	
	Other	24%	B10	
	- Other footwear with outer soles of leather:			
6403.51	-- Covering the ankle:			
	House footwear	24%	B10	
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
6403.59	Other -- Other: Slippers or other house footwear: Slippers Other Other: Footwear for gymnastics, athletics or similar activities Other - Other footwear:	21.6%    24%   21.6%	B10   X B10  X B10	
6403.91	-- Covering the ankle: Footwear with outer soles of rubber or composition leather (excluding house footwear): Footwear for gymnastics, athletics or similar activities Other Other: Footwear for gymnastics, athletics or similar activities Other	    21.6%   24%	   X B10  X B10	
6403.99	-- Other: Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear): Footwear for gymnastics, athletics or similar activities Other Other: Slippers; footwear for gymnastics, athletics or similar activities Other	    21.6%   24%	   X B10  X B10	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. - Footwear with outer soles of rubber or plastics:			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	8%	B10	
	Other	3.4%	B10	
6405.20	- With uppers of textile materials	3.4%	B10	
6405.90	- Other:			
	With outer soles of rubber, plastics, leather or composition leather:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	Other:			
	With outer soles of leather:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics, or similar activities and slippers)	24%	B10	
	Other		X	
	Other	8%	B10	
	Other	3.4%	B10	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10	- Uppers and parts thereof, other than stiffeners:			
	Of leather or containing furskin		X	
	Other	3.4%	B10	
6406.20	- Outer soles and heels, of rubber or plastics	3.4%	B10	
6406.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Of leather or containing furskin		X	
	Other	3.4%	B10	
Chapter 65	Headgear and parts thereof		A	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		A	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair		A	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials		A	
Chapter 69	Ceramic products		A	
Chapter 70	Glass and glassware			
7001.00	Cullet and other waste and scrap of glass; glass in the mass.		A	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		A	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A	
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		A	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		A	
7008.00	Multiple-walled insulating units of glass.		A	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		A	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		A	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		A	
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		A	
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		A	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		A	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		A	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8%	B10	
7018.20	- Glass microspheres not exceeding 1 mm in diameter		A	
7018.90	- Other:			
	Combined with precious metal or metal plated with precious metal	6.6%	B10	
	Other		A	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
7020.00	Other articles of glass.		A	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin			
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		A	
71.02	Diamonds, whether or not worked, but not mounted or set.		A	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		A	
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		A	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A	
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		A	
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A	
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.  - Of precious metal whether or not plated or clad with precious metal:			
7113.11	-- Of silver, whether or not plated or clad with other precious metal	5.2%	B10	
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal:  Of platinum, whether or not plated or clad with other precious metal  Other	5.2%  5.4%	B10  B10	
7113.20	- Of base metal clad with precious metal	5.4%	B10	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		A	
71.15	Other articles of precious metal or of metal clad with precious metal.		A	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		A	
71.17	Imitation jewellery.		A	
71.18	Coin.		A	
Chapter 72	Iron and steel			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.		A	
72.02	Ferro-alloys.  - Ferro-manganese:			
7202.11	-- Containing by weight more than 2% of carbon	6.3%	B7	
7202.19	-- Other  - Ferro-silicon:		A	
7202.21	-- Containing by weight more than 55% of silicon		A	
7202.29	-- Other		A	
7202.30	- Ferro-silico-manganese  - Ferro-chromium:	2.5%	B10	
7202.41	-- Containing by weight more than 4% of carbon		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
7202.49	-- Other		A	
7202.50	- Ferro-silico-chromium		A	
7202.60	- Ferro-nickel		A	
7202.70	- Ferro-molybdenum		A	
7202.80	- Ferro-tungsten and ferro-silico-tungusten		A	
	- Other:			
7202.91	-- Ferro-titanium and ferro-silico-titanium		A	
7202.92	-- Ferro-vanadium	2.5%	B7	
7202.93	-- Ferro-niobium		A	
7202.99	-- Other		A	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		A	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		A	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.		A	
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		A	
72.07	Semi-finished products of iron or non-alloy steel.		A	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		A	
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		A	
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		A	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		A	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		A	
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		A	
72.15	Other bars and rods of iron or non-alloy steel.		A	
72.16	Angles, shapes and sections of iron or non-alloy steel.		A	
72.17	Wire of iron or non-alloy steel.		A	
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		A	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.		A	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.		A	
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.		A	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		A	
7223.00	Wire of stainless steel.		A	
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		A	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		A	
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.		A	
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		A	
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		A	
72.29	Wire of other alloy steel.		A	
Chapter 73	Articles of iron or steel		A	
Chapter 74	Copper and articles thereof			
7401.00	Copper mattes; cement copper (precipitated copper).		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
7402.00	Unrefined copper; copper anodes for electrolytic refining.		A	
74.03	Refined copper and copper alloys, unwrought.			
	- Refined copper:			
7403.11	-- Cathodes and sections of cathodes:			
	Not more than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	B5	
	More than 500 yen/kg in value for customs duty		A	
7403.12	-- Wire-bars:			
	Not more than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	B3	
	More than 500 yen/kg in value for customs duty		A	
7403.13	-- Billets:			
	Not more than 500 yen/kg in value for customs duty	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	B3	
	More than 500 yen/kg in value for customs duty		A	
7403.19	-- Other:			
	Not more than 500 yen/kg in value for customs duty:			
	Containing not more than 99.8% by weight of copper and used for smelting or refining		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other	3% or the difference between 500 yen and the value for customs duty per kilogram, whichever is the less	B3	
	More than 500 yen/kg in value for customs duty		A	
	- Copper alloys:			
7403.21	-- Copper-zinc base alloys (brass)		A	
7403.22	-- Copper-tin base alloys (bronze)		A	
7403.29	-- Other copper alloys (other than master alloys of heading 74.05)		A	
7404.00	Copper waste and scrap.		A	
7405.00	Master alloys of copper.		A	
74.06	Copper powders and flakes.		A	
74.07	Copper bars, rods and profiles.		A	
74.08	Copper wire.		A	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		A	
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.		A	
74.11	Copper tubes and pipes.			
7411.10	- Of refined copper	3%	B4	
	- Of copper alloys:			
7411.21	-- Of copper-zinc base alloys (brass)		A	
7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7411.29	-- Other		A	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.		A	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		A	
74.19	Other articles of copper.		A	
Chapter 75	Nickel and articles thereof			
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10	- Nickel mattes		A	
7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy:			
	Nickel oxide sinters containing by weight not less than 88% of nickel	11.7% or 44 yen/kg whichever is the less	B7	
	Other:			
	Nickel oxide, containing by weight not more than 1.5% of copper	3%	B7	
	Other		A	
75.02	Unwrought nickel.			
7502.10	- Nickel, not alloyed	11.7% or 44 yen/kg whichever is the less	B7	
7502.20	- Nickel alloys:			
	Containing by weight less than 50% of nickel and not less than 10% of cobalt		A	
	Other	3%	B7	
7503.00	Nickel waste and scrap.		A	
7504.00	Nickel powders and flakes.			
	Intended for use in the manufacture of getters for vacuum tubes, alkaline accumulators or welding fluxes or in powder metallurgy		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Other:			
	Of nickel, not alloyed	41 yen/kg	B7	
	Other	3%	B7	
75.05	Nickel bars, rods, profiles and wire.		A	
75.06	Nickel plates, sheets, strip and foil.		A	
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
75.08	Other articles of nickel.		A	
Chapter 76	Aluminium and articles thereof		A	
Chapter 78	Lead and articles thereof			
78.01	Unwrought lead.			
7801.10	- Refined lead:			
	Not more than 180 yen/kg in value for customs duty	2.70 yen/kg or the difference between 180 yen and the value for customs duty per kilogram, whichever is the less	B7	
	More than 180 yen/kg in value for customs duty		A	
	- Other:			
7801.91	-- Containing by weight antimony as the principal other element		A	
7801.99	-- Other		A	
7802.00	Lead waste and scrap.		A	
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.		A	
7806.00	Other articles of lead.		A	
Chapter 79	Zinc and articles thereof			
79.01	Unwrought zinc.			
	- Zinc, not alloyed:			
7901.11	-- Containing by weight 99.99% or more of zinc:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Not more than 250 yen/kg in value for customs duty	4.30 yen/kg or the difference between 250 yen and the value for customs duty per kilogram, whichever is the less	B10	
	More than 250 yen/kg in value for customs duty		A	
7901.12	-- containing by weight less than 99.99% of zinc:			
	Not more than 250 yen/kg in value for customs duty	4.30 yen/kg or the difference between 250 yen and the value for customs duty per kilogram, whichever is the less	B10	
	More than 250 yen/kg in value for customs duty		A	
7901.20	- Zinc alloys		A	
7902.00	Zinc waste and scrap.		A	
79.03	Zinc dust, powders and flakes.		A	
7904.00	Zinc bars, rods, profiles and wire.		A	
7905.00	Zinc plates, sheets, strip and foil.		A	
7907.00	Other articles of zinc.		A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermets; articles thereof		A	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A	
Chapter 83	Miscellaneous articles of base metal		A	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds		A	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A	
Chapter 88	Aircraft, spacecraft, and parts thereof		A	
Chapter 89	Ships, boats and floating structures		A	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A	
Chapter 91	Clocks and watches and parts thereof			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A	
91.05	Other clocks.		A	
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders).		A	
9107.00	Time switches with clock or watch movement or with synchronous motor.		A	
91.08	Watch movements, complete and assembled.		A	
91.09	Clock movements, complete and assembled.		A	
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A	
91.11	Watch cases and parts thereof.		A	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10	- Of precious metal or of metal clad with precious metal		A	
9113.20	- Of base metal, whether or not gold- or silver-plated		A	
9113.90	- Other:			
	Of leather or of composition leather:			
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10	
	Other	10%	B10	
	Other:			
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10%	B10	
	Other		A	
91.14	Other clock or watch parts.		A	
Chapter 92	Musical instruments; parts and accessories of such articles		A	
Chapter 93	Arms and ammunition; parts and accessories thereof		A	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings			
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	- Seats of a kind used for aircraft		A	
9401.20	- Seats of a kind used for motor vehicles		A	
9401.30	- Swivel seats with variable height adjustment		A	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Seats of cane, osier, bamboo or similar materials:			
9401.51	-- Of bamboo or rattan		A	
9401.59	-- Other		A	
	- Other seats, with wooden frames:			
9401.61	-- Upholstered		A	
9401.69	-- Other		A	
	- Other seats, with metal frames:			
9401.71	-- Upholstered		A	
9401.79	-- Other		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	Of leather	3.8%	B10	
	Other		A	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		A	
94.03	Other furniture and parts thereof.		A	
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		A	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		A	
9406.00	Prefabricated buildings.		A	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A	
Chapter 96	Miscellaneous manufactured articles			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		A	
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		A	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		A	
9604.00	Hand sieves and hand riddles.		A	
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	6.6%	B10	
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		A	
96.07	Slide fasteners and parts thereof.		A	
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		A	
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		A	
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.		A	
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		A	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		A	
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		A	
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		A	
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		A	
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.		A	
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		A	
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:		A	
	Of paper, cellulose wadding, webs of cellulose fibres or wadding of textile materials		A	
	Of cotton:			
	Garments, made up of knitted or crocheted fabrics of heading 59.06	5.6%	B4	
	Other	6.5%	B4	
	Other	3.9%	B4	
Chapter 97	Works of art, collectors' pieces and antiques		A	

Annex 2  
Referred to in Chapter 3 (Rules of Origin)

PRODUCT SPECIFIC RULES

PART 1  
GENERAL NOTES

1. The specific rule or specific set of rules that applies to a particular chapter, heading or subheading of this Annex is set out in column 3 or 4 of the product specific rules set out in this Annex adjacent to the chapter, heading or subheading set out in column 1 of the product specific rules set out in this Annex.
2. When a chapter, heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives.
3. Where a specific rule of origin is defined using the criterion of a change in tariff classification (hereinafter referred to as "CTC" in this Annex), each of the non-originating materials used in the production of the good shall be required to undergo the applicable CTC. A requirement of a CTC shall apply only to non-originating materials.
4. For the purposes of this Annex:
  - (a) "chapter" means the first two digits in the tariff classification number under the Harmonized System;
  - (b) "heading" means the first four digits in the tariff classification number under the Harmonized System;
  - (c) "section" means a section of the Harmonized System; and
  - (d) "subheading" means the first six digits in the tariff classification number under the Harmonized System.



5. For the purposes of column 3 of the product specific rules set out in this Annex:

- (a) "CC" denotes a change to the chapter, heading or subheading from any other chapter. This means that all non-originating materials used in the production of the good have undergone a CTC at the two-digit level (i.e. a change in chapter) of the Harmonized System;
- (b) "CTH" denotes a change to the chapter, heading or subheading from any other heading. This means that all non-originating materials used in the production of the good have undergone a CTC at the four-digit level (i.e. a change in heading) of the Harmonized System;
- (c) "CTSH" denotes a change to the chapter, heading or subheading from any other subheading. This means that all non-originating materials used in the production of the good have undergone a CTC at the six-digit level (i.e. a change in subheading) of the Harmonized System;
- (d) "QVC 40" means that the good has a qualifying value content, calculated using the formula set out in Article 3.5 (Rules of Origin - Calculation of Qualifying Value Content), of not less than 40 per cent, and the last process of production of the good has been performed in the exporting Party;

Note: For the purpose of this Annex, paragraph 2 of Article 3.5 (Rules of Origin - Calculation of Qualifying Value Content) shall apply.

- (e) "(1)" denotes one of the following rules:
  - (i) CTH, provided that, where non-originating materials of headings 50.04 through 50.06 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

- (ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 50.07 is woven entirely in the Area of one or both Parties;
- (f) "(2)" denotes one of the following rules:
  - (i) CTH except from headings 51.11 through 51.13, provided that, where non-originating materials of headings 51.06 through 51.10 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or
  - (ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of headings 51.11 through 51.13 is woven entirely in the Area of one or both Parties;
- (g) "(3)" denotes the following rule:

CTH except from headings 52.04 through 52.07, provided that, where non-originating materials of heading 52.03 are used, each of the non-originating materials is carded or combed entirely in the Area of one or both Parties;
- (h) "(4)" denotes one of the following rules:
  - (i) CTH except from headings 52.08 through 52.12, provided that, where non-originating materials of headings 52.04 through 52.07 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or
  - (ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of headings 52.08 through 52.12 is woven entirely in the Area of one or both Parties;

- (i) "(5)" denotes one of the following rules:
  - (i) CTH except from headings 53.09 through 53.11, provided that, where non-originating materials of headings 53.06 through 53.08 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or
  - (ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of headings 53.09 through 53.11 is woven entirely in the Area of one or both Parties;
- (j) "(6)" denotes one of the following rules:
  - (i) CTH except from heading 54.07 or 54.08, provided that, where non-originating materials of headings 54.01 through 54.06 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or
  - (ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 54.07 or 54.08 is woven entirely in the Area of one or both Parties;
- (k) "(7)" denotes the following rule:

CTH except from headings 55.08 through 55.11, provided that, where non-originating materials of heading 55.06 or 55.07 are used, each of the non-originating materials is carded or combed entirely in the Area of one or both Parties;
- (l) "(8)" denotes one of the following rules:

- (i) CTH except from headings 55.12 through 55.16, provided that, where non-originating materials of headings 55.08 through 55.11 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or
  - (ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of headings 55.12 through 55.16 is woven entirely in the Area of one or both Parties;
- (m) "(9)" denotes the following rule:
- CC, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in the Area of one or both Parties;
- (n) "(10)" denotes the following rule:
- CC, except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in the Area of one or both Parties;
- (o) "(11)" denotes the following rule:
- CC, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in the Area of one or both Parties;
- (p) "(12)" denotes the following rule:

CTH, except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in the Area of one or both Parties;

(q) "(13)" denotes one of the following rules:

(i) CC, provided that, where non-originating materials of headings 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun, dyed or printed entirely in the Area of one or both Parties; or

(ii) no required CTC, provided that the good is dyed or printed entirely and that the non-originating material of chapter 60 is knitted or crocheted entirely in the Area of one or both Parties;

(r) "(14)" denotes the following rule:

CC, provided that, where non-originating materials of headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16, or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in the Area of one or both Parties;

(s) "(15)" denotes the following rule:

CC, provided that, where non-originating materials of headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16, or chapter 60 are used, each of the non-originating materials is woven entirely in the Area of one or both Parties;

(t) "(16)" denotes the following rule:

CC, provided that, where non-originating materials of headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16, or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in the Area of one or both Parties; and

(u) "(17)" denotes the following rule:

CC, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the Area of one or both Parties.

6. For the purposes of column 4 of the product specific rules set out in this Annex:

(a) "CR" means "Chemical Reaction Origin Rule":

For the purposes of chapters 27 to 40, a "chemical reaction" means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

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

- (i) dissolving in water or other solvents;
- (ii) the elimination of solvents including solvent water; or
- (iii) the addition or elimination of water of crystallization.

Any good of chapters 27 to 40 that has undergone a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the Area of a Party;

(b) "D" means "Distillation Rule":

For the purposes of heading 27.10, any good that has undergone one of the following processes of distillation shall be considered to be an originating good, if the process occurred in the Area of a Party:

- (i) "atmospheric distillation" - a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. For example, liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; or
- (ii) "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 be further processed into lubricating oils;

(c) "P" means "Purification Origin Rule":

For the purposes of chapters 28 to 35, chapter 38, and chapter 39 (except for goods of 2905.43, 2905.44, 2905.45, 2906.11, 2918.14, 2918.15, 2922.42, 2923.20, 2924.29, 2938.90, 2940.00, 3006.92, 3201.90, 33.01, 35.01, 35.02, 35.03, 35.04, 35.05, 3802.10, 3805.90, 3806.30, 3809.10, 38.23, 3824.60, and 38.25), "purification" means a process of reduction or elimination of impurities resulting in the elimination of not less than 80 per cent of the content of existing impurities of a good.

Any good of the above mentioned chapters that has undergone purification shall be considered to be an originating good if the purification process occurred in the Area of a Party;

- (d) "CPS" means "Change in Particle Size Origin Rule":

For the purposes of chapter 39 (except for goods of headings 39.01 to 39.14), "change in particle size" means:

- (i) the deliberate and controlled reduction in particle size of a good, other than by merely crushing (or pressing), resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials;  
or
- (ii) the deliberate and controlled modification in particle size of a good, other than by merely pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials.

Any good of the above mentioned chapters that has undergone a change in particle size shall be considered to be an originating good if the process occurred in the Area of a Party;

- (e) "SM" means "Standards Materials Origin Rule":



For the purposes of chapters 28 to 32, chapter 35 and chapter 38 (except for goods of 2905.43, 2905.44, 2905.45, 2906.11, 2918.14, 2918.15, 2922.42, 2923.20, 2924.29, 2938.90, 2940.00, 3006.92, 3201.90, 35.01, 35.02, 35.03, 35.04, 35.05, 3802.10, 3805.90, 3806.30, 3809.10, 38.23, 3824.60, and 38.25), "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.

Any good of the above mentioned chapters that is a good produced as a standard material shall be considered to be an originating good if the production process occurred in the Area of a Party; and

(f) "IS" means "Isomer Separation Origin Rule":

For the purposes of chapters 28 to 32, chapter 35 and chapter 39 (except for goods of 2905.43, 2905.44, 2905.45, 2906.11, 2918.14, 2918.15, 2922.42, 2923.20, 2924.29, 2938.90, 2940.00, 3006.92, 3201.90, 35.01, 35.02, 35.03, 35.04, and 35.05), "isomer separation" means a process of isolation or separation of isomers from mixtures of isomers.

Any good of the above mentioned chapters that has undergone isomer separation shall be considered to be an originating good if the process occurred in the Area of a Party.

7. In determining the origin of a good classified under chapters 61 to 63, materials used in the production of the good which are not classified under chapters 50 to 63 shall be disregarded whether or not they contain textiles.

8. This Annex is based on the Harmonized System as amended on 1 January 2012.

PART 2  
PRODUCT SPECIFIC RULES

Tariff Item Number (HS 2012)	Description of Goods	Product Specific Rules	
Note: Goods which satisfy the applicable rules set out in column 3 or column 4 below shall be considered as originating goods of a Party.			
1	2	3	4
Chapter 1	LIVE ANIMALS	CC	
Chapter 2	MEAT AND EDIBLE MEAT OFFAL	CC except from Chapter 1	
Chapter 3	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	CC	
Chapter 4	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC	
Chapter 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC	
Chapter 6	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	CC	
Chapter 7	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	CC	
Chapter 8	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	CC	
Chapter 9	COFFEE, TEA, MATÉ AND SPICES	CC	
Chapter 10	CEREALS	CC	
Chapter 11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
1101.00	Wheat or meslin flour.	CC except from Chapter 10	
11.02	Cereal flours other than of wheat or meslin.		
1102.20	- Maize (corn) flour	CC	
1102.90	- Other	CC except from Chapter 10	
11.03	Cereal groats, meal and pellets.		
	- Groats and meal:		
1103.11	-- Of wheat	CC except from Chapter 10	
1103.13	-- Of maize (corn)	CC	
1103.19	-- Of other cereals	CC except from Chapter 10	
1103.20	- Pellets	CC except from Chapter 10	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.		
	- Rolled or flaked grains:		
1104.12	-- Of oats	CC	
1104.19	-- Of other cereals	CC except from Chapter 10	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22	-- Of oats	CC	
1104.23	-- Of maize (corn)	CC	

1104.29	-- Of other cereals	CC except from Chapter 10	
1104.30	- Germ of cereals, whole, rolled, flaked or ground	CC except from Chapter 10	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	CC except from Chapter 7	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		
1106.10	- Of the dried leguminous vegetables of heading 07.13	CC except from Chapter 7	
1106.20	- Of sago or of roots or tubers of heading 07.14	CC except from Chapter 7	
1106.30	- Of the products of Chapter 8	CC except from Chapter 8	
11.07	Malt, whether or not roasted.	CC	
11.08	Starches; inulin.		
	- Starches:		
1108.11	-- Wheat starch	CC except from Chapter 10	
1108.12	-- Maize (corn) starch	CC	
1108.13	-- Potato starch	CC	
1108.14	-- Manioc (cassava) starch	CC	
1108.19	-- Other starches	CC	
1108.20	- Inulin	CC	
1109.00	Wheat gluten, whether or not dried.	CC except from Chapter 10	
Chapter 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	CC	
Chapter 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	CC	
Chapter 14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	CC	
Chapter 15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	CC	
Chapter 16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC except from Chapter 1 or 2	
16.02	Other prepared or preserved meat, meat offal or blood.	CC except from Chapter 1 or 2	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CC	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	CC except from Chapter 3	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	CC except from Chapter 3	
Chapter 17	SUGARS AND SUGAR CONFECTIONERY		
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	CC except from Chapter 12	

17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		
	- Lactose and lactose syrup:		
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC except from Chapter 4	
1702.19	-- Other	CC except from Chapter 4	
1702.20	- Maple sugar and maple syrup	CC	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	CC except from Chapter 11 or 12	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	CC except from Chapter 11 or 12	
1702.50	- Chemically pure fructose	CC except from Chapter 11 or 12	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	CC except from Chapter 11 or 12	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	CC except from Chapter 11 or 12	
17.03	Molasses resulting from the extraction or refining of sugar.	CC except from Chapter 12	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	CC	
Chapter 18	COCOA AND COCOA PREPARATIONS		
1801.00	Cocoa beans, whole or broken, raw or roasted.	CC	
1802.00	Cocoa shells, husks, skins and other cocoa waste.	CC	
18.03	Cocoa paste, whether or not defatted.	CC	
1804.00	Cocoa butter, fat and oil.	CC	
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	CC	
18.06	Chocolate and other food preparations containing cocoa.		
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	CC except from Chapter 17	
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	CTH and the maximum value of the non-originating materials classified under Chapters 4 and 17 used in the production is 40% of the FOB price of the product	
	- Other, in blocks, slabs or bars:		

1806.31	-- Filled	CTH and the maximum value of the non-originating materials classified under Chapters 4 and 17 used in the production is 40% of the FOB price of the product	
1806.32	-- Not filled	CTH and the maximum value of the non-originating materials classified under Chapters 4 and 17 used in the production is 40% of the FOB price of the product	
1806.90	- Other	CTH and the maximum value of the non-originating materials classified under Chapters 4 and 17 used in the production is 40% of the FOB price of the product	
Chapter 19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	CC except from Chapter 4, 10, 11 or 21	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	CC except from Chapter 10 or 11	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC except from Chapter 11	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	CC except from Chapter 10 or 11	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	CC except from Chapter 10 or 11	
Chapter 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		

20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
2001.10	- Cucumbers and gherkins	CC except from Chapter 7	
2001.90	- Other	CC except from Chapter 7 or 8	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	CC except from Chapter 7	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	CC except from Chapter 7	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	CC except from Chapter 7	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	CC except from Chapter 7	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC except from Chapter 7 or 8	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.		
2007.10	- Homogenised preparations.	CC except from Chapter 8	
	- Other:		
2007.91	-- Citrus fruit	CC except from Chapter 8	
2007.99	-- Other	CC except from Chapter 7 or 8	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.		
	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11	-- Ground-nuts	CC except from Chapter 12	
2008.19	-- Other, including mixtures	CC except from Chapter 8	
2008.20	- Pineapples	CC except from Chapter 8	
2008.30	- Citrus fruit	CC except from Chapter 8	
2008.40	- Pears	CC except from Chapter 8	
2008.50	- Apricots	CC except from Chapter 8	
2008.60	- Cherries	CC except from Chapter 8	
2008.70	- Peaches, including nectarines	CC except from Chapter 8	
2008.80	- Strawberries	CC except from Chapter 8	
	- Other, including mixtures other than those of subheading 2008.19:		
2008.91	-- Palm hearts	CC except from Chapter 8	
2008.93	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	CC except from Chapter 7 or 8	
2008.97	-- Mixtures	CC except from Chapter 8	
2008.99	-- Other	CC except from Chapter 7 or 8	

20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
	- Orange juice:		
2009.11	-- Frozen	CC except from Chapter 8	
2009.12	-- Not frozen, of a Brix value not exceeding 20	CC except from Chapter 8	
2009.19	-- Other	CC except from Chapter 8	
	- Grapefruit (including pomelo) juice:		
2009.21	-- Of a Brix value not exceeding 20	CC except from Chapter 8	
2009.29	-- Other	CC except from Chapter 8	
	- Juice of any other single citrus fruit:		
2009.31	-- Of a Brix value not exceeding 20	CC except from Chapter 8	
2009.39	-- Other	CC except from Chapter 8	
	- Pineapple juice:		
2009.41	-- Of a Brix value not exceeding 20	CC except from Chapter 8	
2009.49	-- Other	CC except from Chapter 8	
2009.50	- Tomato juice	CC except from Chapter 7	
	- Grape juice (including grape must):		
2009.61	-- Of a Brix value not exceeding 30	CC except from Chapter 8	
2009.69	-- Other	CC except from Chapter 8	
	- Apple juice:		
2009.71	-- Of a Brix value not exceeding 20	CC except from Chapter 8	
2009.79	-- Other	CC except from Chapter 8	
	- Juice of any other single fruit or vegetable:		
2009.81	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	CC except from Chapter 7 or 8	
2009.89	-- Other	CC except from Chapter 7 or 8	
2009.90	- Mixtures of juices	CC except from Chapter 7 or 8	
Chapter 21	MISCELLANEOUS EDIBLE PREPARATIONS		
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11	-- Extracts, essences and concentrates	CC	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CC	

2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC except from Chapter 10 or 19	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	CC	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard.		
2103.10	- Soya sauce	CC	
2103.20	- Tomato ketchup and other tomato sauces	CC except from Chapter 7 or 20	
2103.30	- Mustard flour and meal and prepared mustard	CC	
2103.90	- Other	CC	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		
2104.10	- Soups and broths and preparations therefor	CC except from Chapter 7 or 20	
2104.20	- Homogenised composite food preparations	CC	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CC except from Chapter 4 or 19	
21.06	Food preparations not elsewhere specified or included.		
2106.10	- Protein concentrates and textured protein substances	CC except from Chapter 4 or 19	
2106.90	- Other	CC except from Chapter 4, 8, 10, 11, 12, 17, 19, 20 or 29	
Chapter 22	BEVERAGES, SPIRITS AND VINEGAR		
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	CC	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC	
2202.90	- Other	CC and QVC 40	
2203.00	Beer made from malt.	CTH	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	CC except from Chapter 8 or 20	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CC except from Chapter 8 or 20	
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	CC except from Chapter 8 or 20	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	CC	



22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous, beverages.		
2208.20	- Spirits obtained by distilling grape wine or grape marc	CTH except from heading 22.07, or QVC 40	
2208.30	- Whiskies	CTH except from heading 22.07, or QVC 40	
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	CTH except from heading 22.07	
2208.50	- Gin and Geneva	CTH except from heading 22.07	
2208.60	- Vodka	CTH except from heading 22.07	
2208.70	- Liqueurs and cordials	CTH except from heading 22.07, or QVC 40	
2208.90	- Other	1. CTH and QVC 40 for sake compounds and cooking sake (Mirin)  2. CC except from Chapter 8 or 20 for beverage with a basis of fruit juices of an alcoholic strength by volume of less than 1% vol.  3. CTH except from heading 22.07 for any other good	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CC	
Chapter 23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	CC	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	CTH	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	CC	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	CTH	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	CTH	

2307.00	Wine lees; argol.	CC	
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH	
23.09	Preparations of a kind used in animal feeding.	CC and QVC 40	
Chapter 24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
24.01	Unmanufactured tobacco; tobacco refuse.		
2401.10	- Tobacco, not stemmed/stripped	CC	
2401.20	- Tobacco, partly or wholly stemmed/stripped	CC	
2401.30	- Tobacco refuse	CTSH	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CTH	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH	
Chapter 25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	CC	
2502.00	Unroasted iron pyrites.	CTH	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	CTH	
25.04	Natural graphite.	CTH	
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.	CTH	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.	CTH	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	CTH	
2509.00	Chalk.	CTH	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	CTH	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	CTH	
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	CTH	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	CTH	

2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH	
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	CTH	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	CTH	
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	CTH	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	CTH	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	CTH	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	CTH	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	CTH	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	CTH	
25.24	Asbestos.	CTH	
25.25	Mica, including splittings; mica waste.		
2525.10	- Crude mica and mica rifted into sheets or splittings	CTH	
2525.20	- Mica powder	CTH	
2525.30	- Mica waste	CTSH	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	CTH	

2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	CTH	
25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	CTH	
25.30	Mineral substances not elsewhere specified or included.	CTH	
Chapter 26	ORES, SLAG AND ASH	CTH	
Chapter 27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	CTH	CR
27.02	Lignite, whether or not agglomerated, excluding jet.	CTH	CR
2703.00	Peat (including peat litter), whether or not agglomerated.	CTH	CR
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH	CR
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH	CR
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	CTH	CR
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	CTH	CR
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	CTH	CR
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	CTH	CR
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.		
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		

2710.12	-- Light oils and preparations	CTH, or a change to any good of heading 27.10 from any other good of heading 27.10, provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation	CR or D
2710.19	-- Other	CTH, or a change to any good of heading 27.10 from any other good of heading 27.10, provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation, or QVC 40	CR or D
2710.20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	CTH, or a change to any good of heading 27.10 from any other good of heading 27.10, provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation, or QVC 40	CR or D
	- Waste oils:		
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation	CR or D

2710.99	-- Other	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation	CR or D
27.11	Petroleum gases and other gaseous hydrocarbons.	CTH	CR
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	CTH	CR
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	CTH	CR
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	CTH	CR
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	CTH except from heading 27.14 or subheading 2713.20	CR
Chapter 28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES		
28.01	Fluorine, chlorine, bromine and iodine.	CTSH	CR, P, SM or IS
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	CTH	CR, P, SM or IS
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	CTH	CR, P, SM or IS
28.04	Hydrogen, rare gases and other non-metals.	CTSH	CR, P, SM or IS
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	CTSH	CR, P, SM or IS
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	CTSH	CR, P, SM or IS
2807.00	Sulphuric acid; oleum.	CTH or QVC 40	CR, P, SM or IS
2808.00	Nitric acid; sulphonitric acids.	CTH	CR, P, SM or IS
28.09	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	CTSH	CR, P, SM or IS
2810.00	Oxides of boron; boric acids.	CTH	CR, P, SM or IS
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	CTSH	CR, P, SM or IS

28.12	Halides and halide oxides of non-metals.	CTSH	CR, P, SM or IS
28.13	Sulphides of non-metals; commercial phosphorous trisulphide.	CTSH	CR, P, SM or IS
28.14	Ammonia, anhydrous or in aqueous solution.	CTSH	CR, P, SM or IS
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	CTSH	CR, P, SM or IS
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	CTSH	CR, P, SM or IS
2817.00	Zinc oxide; zinc peroxide.	CTH	CR, P, SM or IS
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	CTSH	CR, P, SM or IS
28.19	Chromium oxides and hydroxides.	CTSH	CR, P, SM or IS
28.20	Manganese oxides.	CTSH	CR, P, SM or IS
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> .	CTSH	CR, P, SM or IS
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	CTH	CR, P, SM or IS
2823.00	Titanium oxides.	CTH	CR, P, SM or IS
28.24	Lead oxides; red lead and orange lead.	CTSH	CR, P, SM or IS
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	CTSH	CR, P, SM or IS
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	CTSH	CR, P, SM or IS
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	CTSH	CR, P, SM or IS
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	CTSH	CR, P, SM or IS
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	CTSH	CR, P, SM or IS
28.30	Sulphides; polysulphides, whether or not chemically defined.	CTSH	CR, P, SM or IS
28.31	Dithionites and sulphyoxylates.	CTSH	CR, P, SM or IS
28.32	Sulphites; thiosulphates.	CTSH	CR, P, SM or IS
28.33	Sulphates; alums; peroxosulphates (persulphates).		
	- Sodium sulphates:		

2833.11	-- Disodium sulphate	CTSH	CR, P, SM or IS
2833.19	-- Other	CTSH	CR, P, SM or IS
	- Other sulphates:		
2833.21	-- Of magnesium	CTSH except from subheading 2530.20	CR, P, SM or IS
2833.22	-- Of aluminium	CTSH	CR, P, SM or IS
2833.24	-- Of nickel	CTSH	CR, P, SM or IS
2833.25	-- Of copper	CTSH	CR, P, SM or IS
2833.27	-- Of barium	CTSH except from subheading 2511.10	CR, P, SM or IS
2833.29	-- Other	CTSH except from heading 25.20	CR, P, SM or IS
2833.30	- Alums	CTSH	CR, P, SM or IS
2833.40	- Peroxosulphates (persulphates)	CTSH	CR, P, SM or IS
28.34	Nitrites; nitrates.	CTSH	CR, P, SM or IS
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.		
2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	CTSH	CR, P, SM or IS
	- Phosphates:		
2835.22	-- Of mono- or disodium	CTSH	CR, P, SM or IS
2835.24	-- Of potassium	CTSH	CR, P, SM or IS
2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTSH	CR, P, SM or IS
2835.26	-- Other phosphates of calcium	CTSH except from heading 25.10	CR, P, SM or IS
2835.29	-- Other	CTSH	CR, P, SM or IS
	- Polyphosphates:		
2835.31	-- Sodium triphosphate (sodium tripolyphosphate)	CTSH	CR, P, SM or IS
2835.39	-- Other	CTSH	CR, P, SM or IS
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		



2836.20	- Disodium carbonate	CTSH except from subheading 2530.90	CR, P, SM or IS
2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)	CTSH	CR, P, SM or IS
2836.40	- Potassium carbonates	CTSH	CR, P, SM or IS
2836.50	- Calcium carbonate	CTSH	CR, P, SM or IS
2836.60	- Barium carbonate	CTSH	CR, P, SM or IS
	- Other:		
2836.91	-- Lithium carbonates	CTSH	CR, P, SM or IS
2836.92	-- Strontium carbonate	CTSH	CR, P, SM or IS
2836.99	-- Other	CTSH	CR, P, SM or IS
28.37	Cyanides, cyanide oxides and complex cyanides.	CTSH	CR, P, SM or IS
28.39	Silicates; commercial alkali metal silicates.	CTSH	CR, P, SM or IS
28.40	Borates; peroxoborates (perborates).	CTSH	CR, P, SM or IS
28.41	Salts of oxometallic or peroxometallic acids.		
2841.30	- Sodium dichromate	CTSH	CR, P, SM or IS
2841.50	- Other chromates and dichromates; peroxochromates	CTSH except from heading 26.10	CR, P, SM or IS
	- Manganites, manganates and permanganates:		
2841.61	-- Potassium permanganate	CTSH	CR, P, SM or IS
2841.69	-- Other	CTSH	CR, P, SM or IS
2841.70	- Molybdates	CTSH	CR, P, SM or IS
2841.80	- Tungstates (wolframates)	CTSH	CR, P, SM or IS
2841.90	- Other	CTSH provided that the good classified in subheading 2841.90 is the product of a chemical reaction, or QVC 40	CR, P, SM or IS
28.42	Other salts of inorganic acids or peroxyacides (including aluminosilicates whether or not chemically defined), other than azides.	CTSH	CR, P, SM or IS

28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	CTSH	CR, P, SM or IS
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	CTSH	CR, P, SM or IS
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	CTSH	CR, P, SM or IS
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	CTSH	CR, P, SM or IS
2847.00	Hydrogen peroxide, whether or not solidified with urea.	CTH	CR, P, SM or IS
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH	CR, P, SM or IS
28.49	Carbides, whether or not chemically defined.	CTSH	CR, P, SM or IS
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH	CR, P, SM or IS
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.		
2852.10	- Chemically defined	CTH	CR, P, SM or IS
2852.90	- Other	CTSH or QVC 40	CR, P, SM or IS
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	CTH	CR, P, SM or IS
Chapter 29	ORGANIC CHEMICALS		
29.01	Acyclic hydrocarbons.	CTSH	CR, P, SM or IS
29.02	Cyclic hydrocarbons.	CTSH	CR, P, SM or IS
29.03	Halogenated derivatives of hydrocarbons.		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTSH	CR, P, SM or IS
2903.12	-- Dichloromethane (methylene chloride)	CTSH	CR, P, SM or IS
2903.13	-- Chloroform (trichloromethane)	CTSH	CR, P, SM or IS
2903.14	-- Carbon tetrachloride	CTSH	CR, P, SM or IS
2903.15	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	CTSH	CR, P, SM or IS

2903.19	-- Other	CTSH	CR, P, SM or IS
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21	-- Vinyl chloride (chloroethylene)	CTSH	CR, P, SM or IS
2903.22	-- Trichloroethylene	CTSH	CR, P, SM or IS
2903.23	-- Tetrachloroethylene (perchloroethylene)	CTSH	CR, P, SM or IS
2903.29	-- Other	CTSH	CR, P, SM or IS
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.31	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	CTSH	CR, P, SM or IS
2903.39	-- Other	CTSH or QVC 40	CR, P, SM or IS
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.71	-- Chlorodifluoromethane	CTSH or QVC 40	CR, P, SM or IS
2903.72	-- Dichlorotrifluoroethanes	CTSH or QVC 40	CR, P, SM or IS
2903.73	-- Dichlorofluoroethanes	CTSH or QVC 40	CR, P, SM or IS
2903.74	-- Chlorodifluoroethanes	CTSH or QVC 40	CR, P, SM or IS
2903.75	-- Dichloropentafluoropropanes	CTSH or QVC 40	CR, P, SM or IS
2903.76	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTSH or QVC 40	CR, P, SM or IS
2903.77	-- Other, perhalogenated only with fluorine and chlorine	CTSH or QVC 40	CR, P, SM or IS
2903.78	-- Other perhalogenated derivatives	CTSH	CR, P, SM or IS
2903.79	-- Other	CTSH or QVC 40	CR, P, SM or IS
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.81	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTSH	CR, P, SM or IS
2903.82	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTSH	CR, P, SM or IS
2903.89	-- Other	CTSH	CR, P, SM or IS
	- Halogenated derivatives of aromatic hydrocarbons:		

2903.91	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	CTSH	CR, P, SM or IS
2903.92	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	CTSH	CR, P, SM or IS
2903.99	-- Other	CTSH	CR, P, SM or IS
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	CTSH	CR, P, SM or IS
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Saturated monohydric alcohols:		
2905.11	-- Methanol (methyl alcohol)	CTSH	CR, P, SM or IS
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTSH	CR, P, SM or IS
2905.13	-- Butan-1-ol ( <i>n</i> -butyl alcohol)	CTSH	CR, P, SM or IS
2905.14	-- Other butanols	CTSH	CR, P, SM or IS
2905.16	-- Octanol (octyl alcohol) and isomers thereof	CTSH	CR, P, SM or IS
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTSH	CR, P, SM or IS
2905.19	-- Other	CTSH or QVC 40	CR, P, SM or IS
	- Unsaturated monohydric alcohols:		
2905.22	-- Acyclic terpene alcohols	CTSH	CR, P, SM or IS
2905.29	-- Other	CTSH	CR, P, SM or IS
	- Diols:		
2905.31	-- Ethylene glycol (ethanediol)	CTSH	CR, P, SM or IS
2905.32	-- Propylene glycol (propane-1,2-diol)	CTSH	CR, P, SM or IS
2905.39	-- Other	CTSH	CR, P, SM or IS
	- Other polyhydric alcohols:		
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTSH	CR, P, SM or IS
2905.42	-- Pentaerythritol	CTSH	CR, P, SM or IS
2905.43	-- Mannitol	CTSH	CR
2905.44	-- D-glucitol (sorbitol)	CTH except from heading 17.02	CR
2905.45	-- Glycerol	CTSH	CR

2905.49	-- Other	CTSH	CR, P, SM or IS
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51	-- Ethchlorvynol (INN)	CTSH	CR, P, SM or IS
2905.59	-- Other	CTSH	CR, P, SM or IS
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Cyclanic, cyclenic or cycloterpenic:		
2906.11	-- Menthol	CTSH except from subheading 3301.24 or 3301.25	CR
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	CTSH	CR, P, SM or IS
2906.13	-- Sterols and inositols	CTSH	CR, P, SM or IS
2906.19	-- Other	CTSH	CR, P, SM or IS
	- Aromatic:		
2906.21	-- Benzyl alcohol	CTSH	CR, P, SM or IS
2906.29	-- Other	CTSH	CR, P, SM or IS
29.07	Phenols; phenol-alcohols.	CTSH	CR, P, SM or IS
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	CTSH	CR, P, SM or IS
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTH	CR, P, SM or IS
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	CTSH	CR, P, SM or IS
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	CTH	CR, P, SM or IS
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS

29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated nitrated or nitrosated derivatives.		
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11	-- Oxalic acid, its salts and esters	CTSH	CR, P, SM or IS
2917.12	-- Adipic acid, its salts and esters	CTSH	CR, P, SM or IS
2917.13	-- Azelaic acid, sebacic acid, their salts and esters	CTSH	CR, P, SM or IS
2917.14	-- Maleic anhydride	CTSH	CR, P, SM or IS
2917.19	-- Other	CTSH	CR, P, SM or IS
2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH	CR, P, SM or IS
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32	-- Dioctyl orthophthalates	CTSH	CR, P, SM or IS
2917.33	-- Dinonyl or didecyl orthophthalates	CTSH	CR, P, SM or IS
2917.34	-- Other esters of orthophthalic acid	CTSH	CR, P, SM or IS
2917.35	-- Phthalic anhydride	CTSH	CR, P, SM or IS
2917.36	-- Terephthalic acid and its salts	CTSH	CR, P, SM or IS
2917.37	-- Dimethyl terephthalate	CTSH	CR, P, SM or IS
2917.39	-- Other	CTSH or QVC 40	CR, P, SM or IS
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		

2918.11	-- Lactic acid, its salts and esters	CTSH	CR, P, SM or IS
2918.12	-- Tartaric acid	CTSH	CR, P, SM or IS
2918.13	-- Salts and esters of tartaric acid	CTSH	CR, P, SM or IS
2918.14	-- Citric acid	CTSH	CR
2918.15	-- Salts and esters of citric acid	CTSH	CR
2918.16	-- Gluconic acid, its salts and esters	CTSH	CR, P, SM or IS
2918.18	-- Chlorobenzilate (ISO)	CTSH	CR, P, SM or IS
2918.19	-- Other	CTSH	CR, P, SM or IS
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21	-- Salicylic acid and its salts	CTSH	CR, P, SM or IS
2918.22	-- O-Acetylsalicylic acid, its salts and esters	CTSH	CR, P, SM or IS
2918.23	-- Other esters of salicylic acid and their salts	CTSH	CR, P, SM or IS
2918.29	-- Other	CTSH	CR, P, SM or IS
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH	CR, P, SM or IS
	- Other:		
2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	CTSH	CR, P, SM or IS
2918.99	-- Other	CTSH	CR, P, SM or IS
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH	CR, P, SM or IS
29.21	Amine-function compounds.		
	- Acyclic monoamines and their derivatives; salts thereof:		
2921.11	-- Methylamine, di- or trimethylamine and their salts	CTSH	CR, P, SM or IS
2921.19	-- Other	CTSH or QVC 40	CR, P, SM or IS
	- Acyclic polyamines and their derivatives; salts thereof:		

2921.21	-- Ethylenediamine and its salts	CTSH	CR, P, SM or IS
2921.22	-- Hexamethylenediamine and its salts	CTSH	CR, P, SM or IS
2921.29	-- Other	CTSH	CR, P, SM or IS
2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTSH	CR, P, SM or IS
	- Aromatic monoamines and their derivatives; salts thereof:		
2921.41	-- Aniline and its salts	CTSH	CR, P, SM or IS
2921.42	-- Aniline derivatives and their salts	CTSH	CR, P, SM or IS
2921.43	-- Toluidines and their derivatives; salts thereof	CTSH	CR, P, SM or IS
2921.44	-- Diphenylamine and its derivatives; salts thereof	CTSH	CR, P, SM or IS
2921.45	-- 1-Naphthylamine (alpha-naphthylamine), 2- naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTSH	CR, P, SM or IS
2921.46	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTSH	CR, P, SM or IS
2921.49	-- Other	CTSH	CR, P, SM or IS
	- Aromatic polyamines and their derivatives; salts thereof:		
2921.51	-- o-, m-, p-phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTSH	CR, P, SM or IS
2921.59	-- Other	CTSH	CR, P, SM or IS
29.22	Oxygen-function amino-compounds.		
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11	-- Monoethanolamine and its salts	CTSH	CR, P, SM or IS
2922.12	-- Diethanolamine and its salts	CTSH	CR, P, SM or IS
2922.13	-- Triethanolamine and its salts	CTSH	CR, P, SM or IS
2922.14	-- Dextropropoxyphene (INN) and its salts	CTSH	CR, P, SM or IS
2922.19	-- Other	CTSH	CR, P, SM or IS
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		



2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts	CTSH	CR, P, SM or IS
2922.29	-- Other	CTSH	CR, P, SM or IS
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	CTSH	CR, P, SM or IS
2922.39	-- Other	CTSH	CR, P, SM or IS
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41	-- Lysine and its esters; salts thereof	CTSH	CR, P, SM or IS
2922.42	-- Glutamic acid and its salts	CTSH	CR
2922.43	-- Anthranilic acid and its salts	CTSH	CR, P, SM or IS
2922.44	-- Tilidine (INN) and its salts	CTSH	CR, P, SM or IS
2922.49	-- Other	CTSH	CR, P, SM or IS
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTSH	CR, P, SM or IS
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		
2923.10	- Choline and its salts	CTSH	CR, P, SM or IS
2923.20	- Lecithins and other phosphoaminolipids	CTSH	CR
2923.90	- Other	CTSH	CR, P, SM or IS
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11	-- Meprobamate (INN)	CTSH	CR, P, SM or IS
2924.12	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTSH	CR, P, SM or IS
2924.19	-- Other	CTSH	CR, P, SM or IS
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21	-- Ureines and their derivatives; salts thereof	CTSH	CR, P, SM or IS
2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	CTSH	CR, P, SM or IS

2924.24	-- Ethinamate (INN)	CTSH	CR, P, SM or IS
2924.29	-- Other	CTSH	CR
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	CTSH	CR, P, SM or IS
29.26	Nitrile-function compounds.	CTSH	CR, P, SM or IS
2927.00	Diazo-, azo- or azoxy-compounds.	CTH	CR, P, SM or IS
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	CTH	CR, P, SM or IS
29.29	Compounds with other nitrogen function.	CTSH	CR, P, SM or IS
29.30	Organo-sulphur compounds.	CTSH	CR, P, SM or IS
29.31	Other organo-inorganic compounds.	CTH	CR, P, SM or IS
29.32	Heterocyclic compounds with oxygen heteroatom(s) only.	CTSH	CR, P, SM or IS
29.33	Heterocyclic compounds with nitrogen heteroatom(s) only.	CTSH	CR, P, SM or IS
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	CTSH	CR, P, SM or IS
2935.00	Sulphonamides.	CTH	CR, P, SM or IS
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	CTSH	CR, P, SM or IS
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11	-- Somatotropin, its derivatives and structural analogues	CTSH	CR, P, SM or IS
2937.12	-- Insulin and its salts	CTSH	CR, P, SM or IS
2937.19	-- Other	CTSH	CR, P, SM or IS
	- Steroidal hormones, their derivatives and structural analogues:		
2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	CTSH	CR, P, SM or IS
2937.22	-- Halogenated derivatives of corticosteroidal hormones	CTSH	CR, P, SM or IS

2937.23	-- Oestrogens and progestogens	CTSH	CR, P, SM or IS
2937.29	-- Other	CTSH	CR, P, SM or IS
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	CTSH	CR, P, SM or IS
2937.90	- Other	CTSH or QVC 40	CR, P, SM or IS
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
2938.10	- Rutoside (rutin) and its derivatives	CTSH	CR, P, SM or IS
2938.90	-Other	CTSH	CR
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	CTSH	CR, P, SM or IS
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	CTH except from heading 17.02	CR
29.41	Antibiotics.	CTSH	CR, P, SM or IS
2942.00	Other organic compounds.	CTH	CR, P, SM or IS
Chapter 30	PHARMACEUTICAL PRODUCTS		
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	CTSH or QVC 40	CR, P, SM or IS
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	CTSH or QVC 40	CR, P, SM or IS
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTSH or QVC 40	CR, P, SM or IS
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTSH or QVC 40	CR, P, SM or IS

30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	CTSH or QVC 40	CR, P, SM or IS
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.		
3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	CTSH or QVC 40	CR, P, SM or IS
3006.20	- Blood-grouping reagents	CTSH or QVC 40	CR, P, SM or IS
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTSH or QVC 40	CR, P, SM or IS
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTSH or QVC 40	CR, P, SM or IS
3006.50	- First-aid boxes and kits	CTSH or QVC 40	CR, P, SM or IS
3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	CTSH or QVC 40	CR, P, SM or IS
3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSH or QVC 40	CR, P, SM or IS
	- Other:		
3006.91	-- Appliances identifiable for ostomy use	CTSH or QVC 40	CR, P, SM or IS
3006.92	-- Waste pharmaceuticals	CTSH	CR
Chapter 31	FERTILISERS		
3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	CTH	CR, P, SM or IS
31.02	Mineral or chemical fertilisers, nitrogenous.	CTSH	CR, P, SM or IS
31.03	Mineral or chemical fertilisers, phosphatic.	CTSH	CR, P, SM or IS
31.04	Mineral or chemical fertilisers, potassic.	CTSH	CR, P, SM or IS
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	CTSH	CR, P, SM or IS

Chapter 32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS		
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		
3201.10	- Quebracho extract	CTSH	CR, P, SM or IS
3201.20	- Wattle extract	CTSH	CR, P, SM or IS
3201.90	- Other	CTSH	CR
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	CTSH	CR, P, SM or IS
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	CTH	CR, P, SM or IS
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11	-- Disperse dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.13	-- Basic dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.14	-- Direct dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	CTSH	CR, P, SM or IS
3204.16	-- Reactive dyes and preparations based thereon	CTSH	CR, P, SM or IS
3204.17	-- Pigments and preparations based thereon	CTSH or QVC 40	CR, P, SM or IS
3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	CTSH except from subheadings 3204.11 through 3204.17	CR, P, SM or IS
3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	CTSH	CR, P, SM or IS
3204.90	- Other	CTSH	CR, P, SM or IS

3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	CTH	CR, P, SM or IS
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.		
	- Pigments and preparations based on titanium dioxide:		
3206.11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	CTSH except from subheading 3206.19, or QVC 40	CR, P, SM or IS
3206.19	-- Other	CTSH except from subheading 3206.11, or QVC 40	CR, P, SM or IS
3206.20	- Pigments and preparations based on chromium compounds	CTSH	CR, P, SM or IS
	- Other colouring matter and other preparations:		
3206.41	-- Ultramarine and preparations based thereon	CTSH	CR, P, SM or IS
3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide	CTSH	CR, P, SM or IS
3206.49	-- Other	CTSH or QVC 40	CR, P, SM or IS
3206.50	- Inorganic products of a kind used as luminophores	CTSH	CR, P, SM or IS
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	CTSH	CR, P, SM or IS
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		
3208.10	- Based on polyesters	CTSH	CR, P, SM or IS
3208.20	- Based on acrylic or vinyl polymers	CTSH	CR, P, SM or IS
3208.90	- Other	CTSH or QVC 40	CR, P, SM or IS
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
3209.10	- Based on acrylic or vinyl polymers	CTSH	CR, P, SM or IS
3209.90	- Other	CTSH or QVC 40	CR, P, SM or IS

3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	CTH or QVC 40	CR, P, SM or IS
3211.00	Prepared driers.	CTH	CR, P, SM or IS
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		
3212.10	- Stamping foils	CTSH	CR, P, SM or IS
3212.90	- Other	CTSH or QVC 40	CR, P, SM or IS
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	CTH	CR, P, SM or IS
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.		
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	CTSH	CR, P, SM or IS
3214.90	- Other	CTSH or QVC 40	CR, P, SM or IS
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.		
	- Printing ink:		
3215.11	-- Black	CTH or QVC 40	CR, P, SM or IS
3215.19	-- Other	CTH or QVC 40	CR, P, SM or IS
3215.90	- Other	CTH	CR, P, SM or IS
Chapter 33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS		
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	CTH	CR
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	CTH except from subheading 2106.90 or heading 22.07, 22.08 or 33.01	CR or P

3303.00	Perfumes and toilet waters.	CTH except from subheading 3302.90	CR or P
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	CTH	CR or P
33.05	Preparations for use on the hair.	CTH	CR or P
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
3306.10	- Dentifrices	CTH	CR or P
3306.20	- Yarn used to clean between the teeth (dental floss)	CTSH except from Chapter 54	CR or P
3306.90	- Other	CTH	CR or P
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
3307.10	- Pre-shave, shaving or after-shave preparations	CTH	CR or P
3307.20	- Personal deodorants and antiperspirants	CTH	CR or P
3307.30	- Perfumed bath salts and other bath preparations	CTH	CR or P
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.41	-- "Agarbatti" and other odoriferous preparations which operate by burning	CTH	CR or P
3307.49	-- Other	CTH or QVC 40	CR or P
3307.90	- Other	CTH or QVC 40	CR or P
Chapter 34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER		
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	CTH	CR or P
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.		
	- Organic surface-active agents, whether or not put up for retail sale:		



3402.11	-- Anionic	CTSH or QVC 40	CR or P
3402.12	-- Cationic	CTSH	CR or P
3402.13	-- Non-ionic	CTSH or QVC 40	CR or P
3402.19	-- Other	CTSH or QVC 40	CR or P
3402.20	- Preparations put up for retail sale	CTSH	CR or P
3402.90	- Other	CTH or QVC 40	CR or P
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
	- Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials	CTSH	CR or P
3403.19	-- Other	CTSH or QVC 40	CR or P
	- Other:		
3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials	CTSH	CR or P
3403.99	-- Other	CTSH	CR or P
34.04	Artificial waxes and prepared waxes.		
3404.20	- Of poly(oxyethylene) (polyethylene glycol)	CTSH	CR or P
3404.90	- Other	CTSH or QVC 40	CR or P
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.		
3405.10	- Polishes, creams and similar preparations for footwear or leather	CTSH or QVC 40	CR or P
3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTSH or QVC 40	CR or P
3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	CTSH or QVC 40	CR or P
3405.40	- Scouring pastes and powders and other scouring preparations	CTSH	CR or P
3405.90	- Other	CTSH or QVC 40	CR or P
3406.00	Candles, tapers and the like.	CTH	CR or P

3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	CTH	CR or P
Chapter 35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES		
35.01	Casein, caseinates and other casein derivatives; casein glues.		
3501.10	- Casein	CC	CR
3501.90	- Other	CTH	CR
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		
	- Egg albumin:		
3502.11	-- Dried	CC except from heading 04.07 or 04.08	CR
3502.19	-- Other	CC except from heading 04.07 or 04.08	CR
3502.20	- Milk albumin, including concentrates of two or more whey proteins	CC	CR
3502.90	- Other	CC	CR
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	CTH	CR
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH	CR
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	CTH except from heading 11.08	CR
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		
3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	CTSH except from heading 35.03 or subheading 3501.90, or QVC 40	CR, P, SM or IS
	- Other:		
3506.91	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	CTSH or QVC 40	CR, P, SM or IS
3506.99	-- Other	CTSH or QVC 40	CR, P, SM or IS
35.07	Enzymes; prepared enzymes not elsewhere specified or included.	CTSH	CR, P, SM or IS
Chapter 36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	CTH or QVC 40	CR

Chapter 37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS		
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	CTH except from heading 37.02 or 37.03, or QVC 40	CR
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	CTH except from heading 37.01 or 37.03, or QVC 40	CR
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	CTH except from heading 37.01 or 37.02, or QVC 40	CR
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	CTH or QVC 40	CR
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	CTH or QVC 40	CR
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	CTH or QVC 40	CR
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	CTSH or QVC 40	CR
Chapter 38	MISCELLANEOUS CHEMICAL PRODUCTS		
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	CTSH	CR, P or SM
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
3802.10	- Activated carbon	CTH	CR
3802.90	- Other	CTSH	CR, P or SM
3803.00	Tall oil, whether or not refined.	CTH	CR, P or SM
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	CTH	CR, P or SM
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.		
3805.10	- Gum, wood or sulphate turpentine oils	CTSH	CR, P or SM
3805.90	- Other	CTH	CR
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
3806.10	- Rosin and resin acids	CTSH	CR, P or SM
3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTSH	CR, P or SM
3806.30	- Ester gums	CTSH	CR
3806.90	- Other	CTSH	CR, P or SM

3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	CTH	CR, P or SM
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	CTSH provided that at least 50% by weight of the active ingredient or ingredients is originating, or QVC 40	CR, P or SM
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.		
3809.10	- With a basis of amylaceous substances	CTH except from heading 11.08 or 35.05	CR
	- Other:		
3809.91	-- Of a kind used in the textile or like industries	CTSH	CR, P or SM
3809.92	-- Of a kind used in the paper or like industries	CTSH	CR, P or SM
3809.93	-- Of a kind used in the leather or like industries	CTSH	CR, P or SM
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	CTSH	CR, P or SM
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	CTSH	CR, P or SM
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastic.	CTH or QVC 40	CR, P or SM
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	CTH	CR, P or SM
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	CTH or QVC 40	CR, P or SM
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	CTH or QVC 40	CR, P or SM
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	CTH	CR, P or SM
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	CTH or QVC 40	CR, P or SM
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	CTH	CR, P or SM

3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	CTH or QVC 40	CR, P or SM
3820.00	Anti-freezing preparations and prepared de-icing fluids.	CTH or QVC 40	CR, P or SM
3821.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	CTH	CR, P or SM
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	CTH	CR, P or SM
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11	-- Stearic acid	CTH	CR
3823.12	-- Oleic acid	CTSH	CR
3823.13	-- Tall oil fatty acids	CTH	CR
3823.19	-- Other	CTH	CR
3823.70	- Industrial fatty alcohols	CTH	CR
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
3824.10	- Prepared binders for foundry moulds or cores	CTSH	CR, P or SM
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	CTSH	CR, P or SM
3824.40	- Prepared additives for cements, mortars or concretes	CTSH or QVC 40	CR, P or SM
3824.50	- Non-refractory mortars and concretes	CTSH	CR, P or SM
3824.60	- Sorbitol other than that of subheading 2905.44	CTH except from heading 17.02	CR
	- Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTSH	CR, P or SM
3824.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTSH	CR, P or SM
3824.73	-- Containing hydrobromofluorocarbons (HBFCs)	CTSH	CR, P or SM
3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	CTSH	CR, P or SM
3824.75	-- Containing carbon tetrachloride	CTSH	CR, P or SM
3824.76	-- Containing 1,1,1-trichloroethane (methyl chloroform)	CTSH	CR, P or SM
3824.77	-- Containing bromomethane (methyl bromide) or bromochloromethane	CTSH	CR, P or SM

3824.78	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTSH	CR, P or SM
3824.79	-- Other	CTSH	CR, P or SM
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		
3824.81	-- Containing oxirane (ethylene oxide)	CTSH	CR, P or SM
3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTSH	CR, P or SM
3824.83	-- Containing tris(2,3-dibromopropyl) phosphate	CTSH	CR, P or SM
3824.90	- Other	CTSH or QVC 40	CR, P or SM
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	CTH	CR
3826.00	Biodiesel and mixture thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	CTSH or QVC 40	CR, P or SM
Chapter 39	PLASTICS AND ARTICLES THEREOF		
39.01	Polymers of ethylene, in primary forms.	CTH	CR, P or IS
39.02	Polymers of propylene or of other olefins, in primary forms.	CTH	CR, P or IS
39.03	Polymers of styrene, in primary forms.	CTH	CR, P or IS
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	CTH	CR, P or IS
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	CTH	CR, P or IS
39.06	Acrylic polymers in primary forms.	CTH	CR, P or IS
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	CTH	CR, P or IS
39.08	Polyamides in primary forms.	CTH	CR, P or IS
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	CTH	CR, P or IS
3910.00	Silicones in primary forms.	CTH	CR, P or IS
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	CTH	CR, P or IS
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	CTH	CR, P or IS
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	CTH	CR, P or IS
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	CTH	CR, P or IS

39.15	Waste, parings and scrap, of plastics.	CTH	CR, P, CPS or IS
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	CTSH	CR, P, CPS or IS
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	CTSH	CR, P, CPS or IS
	- Tubes, pipes and hoses, rigid:		
3917.21	-- Of polymers of ethylene	CTSH	CR, P, CPS or IS
3917.22	-- Of polymers of propylene	CTSH	CR, P, CPS or IS
3917.23	-- Of polymers of vinyl chloride	CTSH	CR, P, CPS or IS
3917.29	-- Of other plastics	CTSH	CR, P, CPS or IS
	- Other tubes, pipes and hoses:		
3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	CTSH	CR, P, CPS or IS
3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings	CTSH	CR, P, CPS or IS
3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings	CTSH or QVC 40	CR, P, CPS or IS
3917.39	-- Other	CTSH	CR, P, CPS or IS
3917.40	- Fittings	CTSH or QVC 40	CR, P, CPS or IS
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		
3918.10	- Of polymers of vinyl chloride	CTSH	CR, P, CPS or IS
3918.90	- Of other plastics	CTSH or QVC 40	CR, P, CPS or IS
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	CTH or QVC 40	CR, P, CPS or IS
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		
3920.10	- Of polymers of ethylene	CTSH	CR, P, CPS or IS
3920.20	- Of polymers of propylene	CTSH	CR, P, CPS or IS
3920.30	- Of polymers of styrene	CTSH	CR, P, CPS or IS

	- Of polymers of vinyl chloride:		
3920.43	-- Containing by weight not less than 6% of plasticisers	CTSH	CR, P, CPS or IS
3920.49	-- Other	CTSH or QVC 40	CR, P, CPS or IS
	- Of acrylic polymers:		
3920.51	-- Of poly(methyl methacrylate)	CTSH	CR, P, CPS or IS
3920.59	-- Other	CTSH	CR, P, CPS or IS
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61	-- Of polycarbonates	CTSH	CR, P, CPS or IS
3920.62	-- Of poly(ethylene terephthalate)	CTSH	CR, P, CPS or IS
3920.63	-- Of unsaturated polyesters	CTSH	CR, P, CPS or IS
3920.69	-- Of other polyesters	CTSH	CR, P, CPS or IS
	- Of cellulose or its chemical derivatives:		
3920.71	-- Of regenerated cellulose	CTSH	CR, P, CPS or IS
3920.73	-- Of cellulose acetate	CTSH	CR, P, CPS or IS
3920.79	-- Of other cellulose derivatives	CTSH	CR, P, CPS or IS
	- Of other plastics:		
3920.91	-- Of poly(vinyl butyral)	CTSH	CR, P, CPS or IS
3920.92	-- Of polyamides	CTSH	CR, P, CPS or IS
3920.93	-- Of amino-resins	CTSH	CR, P, CPS or IS
3920.94	-- Of phenolic resins	CTSH	CR, P, CPS or IS
3920.99	-- Of other plastics	CTSH	CR, P, CPS or IS
39.21	Other plates, sheets, film, foil and strip, of plastics.		
	- Cellular:		
3921.11	-- Of polymers of styrene	CTSH	CR, P, CPS or IS
3921.12	-- Of polymers of vinyl chloride	CTSH	CR, P, CPS or IS



3921.13	-- Of polyurethanes	CTSH or QVC 40	CR, P, CPS or IS
3921.14	-- Of regenerated cellulose	CTSH	CR, P, CPS or IS
3921.19	-- Of other plastics	CTSH	CR, P, CPS or IS
3921.90	- Other	CTSH or QVC 40	CR, P, CPS or IS
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTH	CR, P, CPS or IS
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
3923.10	- Boxes, cases, crates and similar articles	CTH or QVC 40	CR, P, CPS or IS
	- Sacks and bags (including cones):		
3923.21	-- Of polymers of ethylene	CTH	CR, P, CPS or IS
3923.29	-- Of other plastics	CTH or QVC 40	CR, P, CPS or IS
3923.30	- Carboys, bottles, flasks and similar articles	CTH	CR, P, CPS or IS
3923.40	- Spools, cops, bobbins and similar supports	CTH	CR, P, CPS or IS
3923.50	- Stoppers, lids, caps and other closures	CTH or QVC 40	CR, P, CPS or IS
3923.90	- Other	CTH or QVC 40	CR, P, CPS or IS
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	CTH	CR, P, CPS or IS
39.25	Builders' ware of plastics, not elsewhere specified or included.	CTH	CR, P, CPS or IS
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
3926.10	- Office or school supplies	CTH	CR, P, CPS or IS
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	CTH or QVC 40	CR, P, CPS or IS
3926.30	- Fittings for furniture, coachwork or the like	CTH or QVC 40	CR, P, CPS or IS
3926.40	- Statuettes and other ornamental articles	CTH	CR, P, CPS or IS
3926.90	- Other	CTH	CR, P, CPS or IS
Chapter 40	RUBBER AND ARTICLES THEREOF		
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	CTSH	CR

40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.		
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11	-- Latex	CTSH	CR
4002.19	-- Other	CTSH	CR
4002.20	- Butadiene rubber (BR)	CTSH	CR
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)	CTSH	CR
4002.39	-- Other	CTSH	CR
	- Chloroprene (chlorobutadiene) rubber (CR):		
4002.41	-- Latex	CTSH	CR
4002.49	-- Other	CTSH	CR
	- Acrylonitrile-butadiene rubber (NBR):		
4002.51	-- Latex	CTSH	CR
4002.59	-- Other	CTSH	CR
4002.60	- Isoprene rubber (IR)	CTSH	CR
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTSH	CR
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading	CTH or QVC 40	CR
	- Other:		
4002.91	-- Latex	CTH or QVC 40	CR
4002.99	-- Other	CTH or QVC 40	CR
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH	CR
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	CTH	CR
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	CTH	CR
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	CTH or QVC 40	CR
4007.00	Vulcanised rubber thread and cord.	CTH	CR
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	CTH or QVC 40	CR
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	CTH or QVC 40	CR
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	CTH or QVC 40	CR
40.11	New pneumatic tyres, of rubber.	CTH or QVC 40	CR
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	CTH or QVC 40	CR
40.13	Inner tubes, of rubber.	CTH or QVC 40	CR

40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	CTH or QVC 40	CR
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	CTH or QVC 40	CR
40.16	Other articles of vulcanised rubber other than hard rubber.	CTH or QVC 40	CR
4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	CTH	CR
Chapter 41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	CC	
Chapter 42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	CC	
Chapter 43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	CC	
Chapter 44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	CTH	
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	CTH	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	CTH	
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	CTH	
4405.00	Wood wool; wood flour.	CTH	
44.06	Railway or tramway sleepers (cross-ties) of wood.	CTH	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	CTH	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	CTH	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	CTH	
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	CTH	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	CTH	
44.12	Plywood, veneered panels and similar laminated wood.		

4412.10	- Of bamboo	CTH	
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	CTH except from heading 44.07 or 44.08	
4412.32	-- Other, with at least one outer ply of non-coniferous wood	CTH except from heading 44.07 or 44.08	
4412.39	-- Other	CTH except from heading 44.07 or 44.08	
	- Other:		
4412.94	-- Blockboard, laminboard and battenboard	CTH except from heading 44.07 or 44.08	
4412.99	-- Other	CTH except from heading 44.07 or 44.08	
4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	CTH	
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH	
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	CTH	
4419.00	Tableware and kitchenware, of wood.	CTH	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	CTH	
44.21	Other articles of wood.	CTH	
Chapter 45	CORK AND ARTICLES OF CORK		
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	CTH	
4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	CTH	
45.03	Articles of natural cork.	CTH	
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	CTH	
4504.90	- Other	CTH or QVC 40	
Chapter 46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		

46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
	- Mats, matting and screens of vegetable materials:		
4601.21	-- Of bamboo	CC	
4601.22	-- Of rattan	CC	
4601.29	-- Other	CC except from heading 14.01	
	- Other:		
4601.92	-- Of bamboo	CC	
4601.93	-- Of rattan	CC	
4601.94	-- Of other vegetable materials	CC except from heading 14.01	
4601.99	-- Other	CC	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
	- Of vegetable materials:		
4602.11	-- Of bamboo	CTH	
4602.12	-- Of rattan	CTH	
4602.19	-- Other	CC except from heading 14.01	
4602.90	- Other	CTH	
Chapter 47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	CTH	
Chapter 48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
4801.00	Newsprint, in rolls or sheets.	CTH	
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	CTH	
4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	CTH	
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	CTH	
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	CTH	
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH	

4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH	
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.		
4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH	
4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH except from heading 48.04, or QVC 40	
4808.90	- Other	CTH	
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	CTH	
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	CTH	
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.		
4811.10	- Tarred, bituminised or asphalted paper and paperboard	CTH	
	- Gummed or adhesive paper and paperboard:		
4811.41	-- Self-adhesive	CTH	
4811.49	-- Other	CTH	
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51	-- Bleached, weighing more than 150 g/m <sup>2</sup>	CTH	
4811.59	-- Other	CTH	
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTH or QVC 40	
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTH	
4812.00	Filter blocks, slabs and plates, of paper pulp.	CTH	
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	CTH	
48.14	Wallpaper and similar wall coverings; window transparencies of paper.		
4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	CTH	
4814.90	- Other	CTH or QVC 40	

48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.		
4816.20	- Self-copy paper	CTH except from heading 48.09, or QVC 40	
4816.90	- Other	CTH	
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	CTH	
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	CTH	
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.		
4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	CTH or QVC 40	
4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	CTH	
4819.30	- Sacks and bags, having a base of a width of 40 cm or more	CTH	
4819.40	- Other sacks and bags, including cones	CTH or QVC 40	
4819.50	- Other packing containers, including record sleeves	CTH	
4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	CTH	
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.		
4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	CTH or QVC 40	
4820.20	- Exercise books	CTH	
4820.30	- Binders (other than book covers), folders and file covers	CTH or QVC 40	
4820.40	- Manifold business forms and interleaved carbon sets	CTH	
4820.50	- Albums for samples or for collections	CTH	
4820.90	- Other	CTH	
48.21	Paper or paperboard labels of all kinds, whether or not printed.		

4821.10	- Printed	CTH or QVC 40	
4821.90	- Other	CTH	
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	CTH	
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.		
4823.20	- Filter paper and paperboard	CTH except from subheading 4805.40, or QVC 40	
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus	CTH or QVC 40	
	- Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823.61	-- Of bamboo	CTH	
4823.69	-- Other	CTH	
4823.70	- Moulded or pressed articles of paper pulp	CTH	
4823.90	- Other	CTSH or QVC 40	
Chapter 49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS		
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.		
4901.10	- In single sheets, whether or not folded	CTH	
	- Other:		
4901.91	-- Dictionaries and encyclopaedias, and serial instalments thereof	CTH	
4901.99	-- Other	CTH or QVC 40	
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	CTH	
4903.00	Children's picture, drawing or colouring books.	CTH	
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	CTH	
49.05	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.		
4905.10	- Globes	CTH	
	- Other:		
4905.91	-- In book form	CTH or QVC 40	
4905.99	-- Other	CTH	
4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	CTH	
4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	CTH	



49.08	Transfers (decalcomanias).	CTH	
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH	
4910.00	Calendars of any kind, printed, including calendar blocks.	CTH	
49.11	Other printed matter, including printed pictures and photographs.		
4911.10	- Trade advertising material, commercial catalogues and the like	CTH or QVC 40	
	- Other:		
4911.91	-- Pictures, designs and photographs	CTH	
4911.99	-- Other	CTH or QVC 40	
Chapter 50	SILK		
5001.00	Silk-worm cocoons suitable for reeling.	CC	
5002.00	Raw silk (not thrown).	CTH	
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH	
5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH except from heading 50.06	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH except from heading 50.05	
50.07	Woven fabrics of silk or of silk waste.	(1)	
Chapter 51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC		
51.01	Wool, not carded or combed.	CC	
51.02	Fine or coarse animal hair, not carded or combed.	CC	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	CC	
5104.00	Garnetted stock of wool or of fine or coarse animal hair.	CC	
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CC	
51.06	Yarn of carded wool, not put up for retail sale.	CTH except from headings 51.06 through 51.10	
51.07	Yarn of combed wool, not put up for retail sale.	CTH except from headings 51.06 through 51.10	
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	CTH except from headings 51.06 through 51.10	
51.09	Yarn of wool or fine animal hair, put up for retail sale.	CTH except from headings 51.06 through 51.10	
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH except from headings 51.06 through 51.10	
51.11	Woven fabrics of carded wool or of carded fine animal hair.	(2)	
51.12	Woven fabrics of combed wool or of combed fine animal hair.	(2)	
5113.00	Woven fabrics of coarse animal hair or of horsehair.	(2)	
Chapter 52	COTTON		

5201.00	Cotton, not carded or combed.	CC	
52.02	Cotton waste (including yarn waste and garnetted stock).	CTH	
5203.00	Cotton, carded or combed.	CC	
52.04	Cotton sewing, thread, whether or not put up for retail sale.	(3)	
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	(3)	
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	(3)	
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	(3)	
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .	(4)	
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .	(4)	
52.10	Woven fabrics, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> .	(4)	
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> .	(4)	
52.12	Other woven fabrics of cotton.	(4)	
Chapter 53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN		
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
5301.10	- Flax, raw or retted	CC	
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.21	-- Broken or scutched	CC	
5301.29	-- Other	CC	
5301.30	- Flax tow and waste	CTH	
53.02	True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).		
5302.10	- True hemp, raw or retted	CC	
5302.90	- Other	CTH	
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).		
5303.10	- Jute and other textile bast fibres, raw or retted	CC	
5303.90	- Other	CTH	
5305.00	Coconut, abaca (Manila hemp or <i>Musa textilis</i> 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).	CTH	

53.06	Flax yarn.	CTH except from headings 53.06 through 53.08	
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.	CTH except from headings 53.06 through 53.08	
53.08	Yarn of other vegetable textile fibres; paper yarn.	CTH except from headings 53.06 through 53.08	
53.09	Woven fabrics of flax.	(5)	
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	(5)	
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	(5)	
Chapter 54	MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS		
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	CC	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	CC	
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	CC	
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	CC	
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	CC	
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC	
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.		
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	(6)	
5407.20	- Woven fabrics obtained from strip or the like	(6)	
5407.30	- Fabrics specified in note 9 to section XI	(6)	
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407.41	-- Unbleached or bleached	(6)	
5407.42	-- Dyed	(6)	
5407.43	-- Of yarns of different colours	(6)	
5407.44	-- Printed	(6)	
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51	-- Unbleached or bleached	(6)	

5407.52	-- Dyed	CTH, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	
5407.53	-- Of yarns of different colours	(6)	
5407.54	-- Printed	(6)	
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61	-- Containing 85% or more by weight of non-textured polyester filaments	(6)	
5407.69	-- Other	(6)	
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71	-- Unbleached or bleached	(6)	
5407.72	-- Dyed	(6)	
5407.73	-- Of yarns of different colours	(6)	
5407.74	-- Printed	(6)	
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81	-- Unbleached or bleached	(6)	
5407.82	-- Dyed	(6)	
5407.83	-- Of yarn of different colours	(6)	
5407.84	-- Printed	(6)	
	- Other woven fabrics:		
5407.91	-- Unbleached or bleached	(6)	
5407.92	-- Dyed	(6)	
5407.93	-- Of yarns of different colours	(6)	
5407.94	-- Printed	(6)	
54.08	Woven fabrics of artificial filament yarn including woven fabrics obtained from materials of heading 54.05.	(6)	
Chapter 55	MAN-MADE STAPLE FIBRES		
55.01	Synthetic filament tow.	CC except from headings 54.01 through 54.06	
5502.00	Artificial filament tow.	CC except from headings 54.01 through 54.06	
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	CC except from headings 54.01 through 54.06	
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	CC except from headings 54.01 through 54.06	
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	CC except from headings 54.01 through 54.06	
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	CC except from headings 54.01 through 54.06	

5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CC except from headings 54.01 through 54.06	
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	(7)	
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	(7)	
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	(7)	
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	(7)	
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	(8)	
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .	(8)	
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .	(8)	
55.15	Other woven fabrics of synthetic staple fibres.	(8)	
55.16	Woven fabrics of artificial staple fibres.	(8)	
Chapter 56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
	- Wadding of textile materials and articles thereof:		
5601.21	-- Of cotton	CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54	
5601.22	-- Of man-made fibres	CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54	
5601.29	-- Other	CC	
5601.30	- Textile flock and dust and mill neps	CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54	

56.02	Felt, whether or not impregnated, coated, covered or laminated.	CC except from headings 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11 or 55.08 through 55.16, or Chapter 54	
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.		
	- Of man-made filaments:		
5603.11	-- Weighing not more than 25 g/m <sup>2</sup>	CC except from headings 55.08 through 55.16	
5603.12	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	CC except from headings 55.08 through 55.16	
5603.13	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	CC except from headings 55.08 through 55.16	
5603.14	-- Weighing more than 150 g/m <sup>2</sup>	CC except from headings 55.08 through 55.16	
	- Other:		
5603.91	-- Weighing not more than 25 g/m <sup>2</sup>	CC except from headings 55.08 through 55.16	
5603.92	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	CC, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	
5603.93	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	CC, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	
5603.94	-- Weighing more than 150 g/m <sup>2</sup>	CC except from headings 55.08 through 55.16	
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	(9)	
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	(9)	
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	(9)	
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	(9)	
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	(9)	

5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	(9)	
Chapter 57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS		
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	(10)	
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "kelem", "schumacks", "karamanie" and similar hand-woven rugs.	(10)	
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.		
5703.10	- Of wool or fine animal hair	CC	
5703.20	- Of nylon or other polyamides	(10)	
5703.30	- Of other man-made textile materials	(10)	
5703.90	- Of other textile materials	(10)	
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	(10)	
5705.00	Other carpets and other textile floor coverings, whether or not made up.	(10)	
Chapter 58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY		
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	(11)	
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.		
	- Terry towelling and similar woven terry fabrics, of cotton:		
5802.11	-- Unbleached	(11)	
5802.19	-- Other	(11)	
5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials	(11)	
5802.30	- Tufted textile fabrics	CC, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	
5803.00	Gauze, other than narrow fabrics of heading 58.06.	(11)	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	(11)	
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	(11)	
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	(11)	
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	(11)	

58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	(11)	
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	(11)	
58.10	Embroidery in the piece, in strips or in motifs.	(11)	
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	(11)	
Chapter 59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	CC except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08 or 55.12 through 55.16	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	(12)	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	(10)	
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	(10)	
5905.00	Textile wall coverings.	(10)	
59.06	Rubberised textile fabrics, other than those of heading 59.02.	(10)	
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	(10)	
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	(10)	
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	(10)	
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	(12)	
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.		
5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	(10)	
5911.20	- Bolting cloth, whether or not made up	(10)	



	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
5911.31	-- Weighing less than 650 g/m <sup>2</sup>	(10)	
5911.32	-- Weighing 650 g/m <sup>2</sup> or more	(10)	
5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair	(10)	
5911.90	- Other	CC	
Chapter 60	KNITTED OR CROCHETED FABRICS		
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.		
6001.10	- "Long pile" fabrics	CC, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	
	- Looped pile fabrics:		
6001.21	-- Of cotton	(13)	
6001.22	-- Of man-made fibres	(13)	
6001.29	-- Of other textile materials	(13)	
	- Other:		
6001.91	-- Of cotton	(13)	
6001.92	-- Of man-made fibres	(13)	
6001.99	-- Of other textile materials	(13)	
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	(13)	
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	(13)	
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	(13)	
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.		
	- Of cotton:		
6005.21	-- Unbleached or bleached	(13)	
6005.22	-- Dyed	(13)	
6005.23	-- Of yarns of different colours	(13)	
6005.24	-- Printed	(13)	
	- Of synthetic fibres:		
6005.31	-- Unbleached or bleached	CC, or the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	

6005.32	-- Dyed	(13)	
6005.33	-- Of yarns of different colours	(13)	
6005.34	-- Printed	(13)	
	- Of artificial fibres:		
6005.41	-- Unbleached or bleached	(13)	
6005.42	-- Dyed	(13)	
6005.43	-- Of yarns of different colours	(13)	
6005.44	-- Printed	(13)	
6005.90	- Other	(13)	
60.06	Other Knitted or crocheted fabrics.	(13)	
Chapter 61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	(14)	
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	(14)	
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	(14)	
61.04	Women's or girls' suits, ensembles, jackets, blazers dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
	- Suits:		
6104.13	-- Of synthetic fibres	(14)	
6104.19	-- Of other textile materials	(14)	
	- Ensembles:		
6104.22	-- Of cotton	(14)	
6104.23	-- Of synthetic fibres	(14)	
6104.29	-- Of other textile materials	(14)	
	- Jackets and blazers:		
6104.31	-- Of wool or fine animal hair	(14)	
6104.32	-- Of cotton	(14)	
6104.33	-- Of synthetic fibres	(14)	
6104.39	-- Of other textile materials	(14)	
	- Dresses:		
6104.41	-- Of wool or fine animal hair	(14)	
6104.42	-- Of cotton	CC	
6104.43	-- Of synthetic fibres	(14)	
6104.44	-- Of artificial fibres	(14)	

6104.49	-- Of other textile materials	(14)	
	- Skirts and divided skirts:		
6104.51	-- Of wool or fine animal hair	(14)	
6104.52	-- Of cotton	(14)	
6104.53	-- Of synthetic fibres	(14)	
6104.59	-- Of other textile materials	(14)	
	- Trousers, bib and brace overalls, breeches and shorts:		
6104.61	-- Of wool or fine animal hair	(14)	
6104.62	-- Of cotton	(14)	
6104.63	-- Of synthetic fibres	(14)	
6104.69	-- Of other textile materials	(14)	
61.05	Men's or boys' shirts, knitted or crocheted.	(14)	
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.		
6106.10	- Of cotton	CC	
6106.20	- Of man-made fibres	(14)	
6106.90	- Of other textile materials	(14)	
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	(14)	
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	(14)	
61.09	T-shirts, singlets and other vests, knitted or crocheted.		
6109.10	- Of cotton	CC	
6109.90	- Of other textile materials	(14)	
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		
	- Of wool or fine animal hair:		
6110.11	-- Of wool	(14)	
6110.12	-- Of Kashmir (cashmere) goats	(14)	
6110.19	-- Other	(14)	
6110.20	- Of cotton	CC	
6110.30	- Of man-made fibres	(14)	
6110.90	- Of other textile materials	(14)	
61.11	Babies' garments and clothing accessories, knitted or crocheted.	(14)	
61.12	Track suits, ski suits and swimwear, knitted or crocheted.		
	- Track suits:		
6112.11	-- Of cotton	(14)	
6112.12	-- Of synthetic fibres	(14)	
6112.19	-- Of other textile materials	(14)	
6112.20	- Ski suits	(14)	

	- Men's or boys' swimwear:		
6112.31	-- Of synthetic fibres	(14)	
6112.39	-- Of other textile materials	(14)	
	- Women's or girls' swimwear:		
6112.41	-- Of synthetic fibres	CC	
6112.49	-- Of other textile materials	(14)	
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	(14)	
61.14	Other garments, knitted or crocheted.	(14)	
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	(14)	
61.16	Gloves, mittens and mitts, knitted or crocheted.	(14)	
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	(14)	
Chapter 62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	(15)	
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	(15)	
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	- Suits:		
6203.11	-- Of wool or fine animal hair	(15)	
6203.12	-- Of synthetic fibres	(15)	
6203.19	-- Of other textile materials	(15)	
	- Ensembles:		
6203.22	-- Of cotton	(15)	
6203.23	-- Of synthetic fibres	(15)	
6203.29	-- Of other textile materials	(15)	
	- Jackets and blazers:		
6203.31	-- Of wool or fine animal hair	(15)	
6203.32	-- Of cotton	(15)	
6203.33	-- Of synthetic fibres	(15)	
6203.39	-- Of other textile materials	(15)	
	- Trousers, bib and brace overalls, breeches and shorts:		
6203.41	-- Of wool or fine animal hair	(15)	
6203.42	-- Of cotton	CC	
6203.43	-- Of synthetic fibres	(15)	

6203.49	-- Of other textile materials	(15)	
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	- Suits:		
6204.11	-- Of wool or fine animal hair	(15)	
6204.12	-- Of cotton	(15)	
6204.13	-- Of synthetic fibres	(15)	
6204.19	-- Of other textile materials	(15)	
	- Ensembles:		
6204.21	-- Of wool or fine animal hair	(15)	
6204.22	-- Of cotton	(15)	
6204.23	-- Of synthetic fibres	(15)	
6204.29	-- Of other textile materials	(15)	
	- Jackets and blazers:		
6204.31	-- Of wool or fine animal hair	(15)	
6204.32	-- Of cotton	(15)	
6204.33	-- Of synthetic fibres	(15)	
6204.39	-- Of other textile materials	(15)	
	- Dresses:		
6204.41	-- Of wool or fine animal hair	(15)	
6204.42	-- Of cotton	(15)	
6204.43	-- Of synthetic fibres	(15)	
6204.44	-- Of artificial fibres	(15)	
6204.49	-- Of other textile materials	CC	
	- Skirts and divided skirts:		
6204.51	-- Of wool or fine animal hair	(15)	
6204.52	-- Of cotton	(15)	
6204.53	-- Of synthetic fibres	(15)	
6204.59	-- Of other textile materials	(15)	
	- Trousers, bib and brace overalls, breeches and shorts:		
6204.61	-- Of wool or fine animal hair	(15)	
6204.62	-- Of cotton	CC	
6204.63	-- Of synthetic fibres	(15)	
6204.69	-- Of other textile materials	(15)	
62.05	Men's or boys' shirts.	(15)	
62.06	Women's or girls' blouses, shirts and shirt-blouses.	(15)	
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	(15)	

62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	(15)	
62.09	Babies' garments and clothing accessories.	(15)	
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	(15)	
62.11	Track suits, ski suits and swimwear; other garments.	(15)	
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	(16)	
62.13	Handkerchiefs.	(15)	
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	(15)	
62.15	Ties, bow ties and cravats.	(15)	
6216.00	Gloves, mittens and mitts.	(15)	
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	(15)	
Chapter 63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63.01	Blankets and travelling rugs.		
6301.10	- Electric blankets	(16)	
6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	CC provided that where the starting material is fabric, the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	
6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton	(16)	
6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	CC provided that where the starting material is fabric, the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	
6301.90	- Other blankets and travelling rugs	(16)	
63.02	Bed linen, table linen, toilet linen and kitchen linen.	(16)	
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.	(16)	
63.04	Other furnishing articles, excluding those of heading 94.04.	(16)	
63.05	Sacks and bags, of a kind used for the packing of goods.	(16)	
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	(16)	
63.07	Other made up articles, including dress patterns.		
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	(16)	

6307.20	- Life-jackets and life-belts	(16)	
6307.90	- Other	CC provided that where the starting material is fabric, the fabric is dyed or printed and fully finished from greige fabric in the Area of one or both Parties	
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	(16)	
6309.00	Worn clothing and other worn articles.	(17)	
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	(17)	
Chapter 64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	CC	
Chapter 65	HEADGEAR AND PARTS THEREOF		
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CC	
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CC	
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH	
6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	CTH	
65.06	Other headgear, whether or not lined or trimmed.	CTH or QVC 40	
6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH or QVC 40	
Chapter 66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF		
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	CTH or QVC 40	
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	CTH or QVC 40	
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	CC or QVC 40	
Chapter 67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	CTH or QVC 40	
Chapter 68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS		
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	CTH	

68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	CTH	
6803.00	Worked slate and articles of slate or of agglomerated slate.	CTH	
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.		
6804.10	- Millstones and grindstones for milling, grinding or pulping	CTH	
	- Other millstones, grindstones, grinding wheels and the like:		
6804.21	-- Of agglomerated synthetic or natural diamond	CTH	
6804.22	-- Of other agglomerated abrasives or of ceramics	CTH or QVC 40	
6804.23	-- Of natural stone	CTH	
6804.30	- Hand sharpening or polishing stones	CTH	
68.05	Natural or artificial, abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	CTH	
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.	CTH	
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
6807.10	- In rolls	CTH	
6807.90	- Other	CTH or QVC 40	
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	CTH	
68.09	Articles of plaster or of compositions based on plaster.	CTH	
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	CTH	
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.	CTH	
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.		
6812.80	- Of crocidolite	CTH	
	- Other:		



6812.91	-- Clothing, clothing accessories, footwear and headgear	CTH	
6812.92	-- Paper, millboard and felt	CTH	
6812.93	-- Compressed asbestos fibre jointing, in sheets or rolls	CTH	
6812.99	-- Other	CTSH or QVC 40	
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
6813.20	- Containing asbestos	CTH	
	- Not containing asbestos:		
6813.81	-- Brake linings and pads	CTH or QVC 40	
6813.89	-- Other	CTH or QVC 40	
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	CTH	
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	CTH	
Chapter 69	CERAMIC PRODUCTS	CC or QVC 40	
Chapter 70	GLASS AND GLASSWARE		
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	CTH	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	CTH	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH	
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH	
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	CTH	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		
	- Toughened (tempered) safety glass:		
7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH or QVC 40	
7007.19	-- Other	CTH	
	- Laminated safety glass:		
7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH or QVC 40	
7007.29	-- Other	CTH or QVC 40	

7008.00	Multiple-walled insulating units of glass.	CTH	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		
7009.10	- Rear-view mirrors for vehicles	CTSH	
	- Other:		
7009.91	-- Unframed	CTH	
7009.92	-- Framed	CTH	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	CTH	
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	CTH	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	CTH	
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	CTH or QVC 40	
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	CTH	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaic or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	CTH	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	CTH	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.		
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CC	
7018.20	- Glass microspheres not exceeding 1 mm in diameter	CTH	
7018.90	- Other	CC	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	CTH	
7020.00	Other articles of glass.	CTH	
Chapter 71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		

71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	CC	
71.02	Diamonds, whether or not worked, but not mounted or set.	CC or QVC 40	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	CC or QVC 40	
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	CTH or QVC 40	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.	CTH or QVC 40	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	CC or QVC 40	
7107.00	Base metals clad with silver, not further worked than semi-manufactured.	CC or QVC 40	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	CC or QVC 40	
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	CC or QVC 40	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	CC or QVC 40	
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	CC or QVC 40	
71.12	Waste and scrap of precious metal or of metals clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	CTH	
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	CTH	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CTH	
71.15	Other articles of precious metal or of metal clad with precious metal.	CTH	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CTH	
71.17	Imitation jewellery.	CTH	
71.18	Coin.	CTH	
Chapter 72	IRON AND STEEL		
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	CTH	
72.02	Ferro-alloys.	CTH	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	CTH	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		

7204.10	- Waste and scrap of cast iron	CC	
	- Waste and scrap of alloy steel:		
7204.21	-- Of stainless steel	CC	
7204.29	-- Other	CC	
7204.30	- Waste and scrap of tinned iron or steel	CC	
	- Other waste and scrap:		
7204.41	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	CC	
7204.49	-- Other	CC	
7204.50	- Remelting scrap ingots	CTH	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	CTH	
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	CTH	
72.07	Semi-finished products of iron or non-alloy steel.	CTH except from heading 72.06, or QVC 40	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	CTH or QVC 40	
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	CTH except from heading 72.08 or 72.11	
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		
	- Plated or coated with tin:		
7210.11	-- Of a thickness of 0.5 mm or more	CTH	
7210.12	-- Of a thickness of less than 0.5 mm	CTH	
7210.20	- Plated or coated with lead, including terne-plate	CTH except from heading 72.08, 72.09 or 72.11	
7210.30	- Electrolytically plated or coated with zinc	CTH except from heading 72.08, 72.09 or 72.11	
	- Otherwise plated or coated with zinc:		
7210.41	-- Corrugated	CTH except from heading 72.08, 72.09 or 72.11	
7210.49	-- Other	CTH except from heading 72.08, 72.09 or 72.11	
7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides	CTH except from heading 72.08, 72.09 or 72.11	
	- Plated or coated with aluminium:		
7210.61	-- Plated or coated with aluminium-zinc alloys	CTH except from heading 72.08, 72.09 or 72.11	
7210.69	-- Other	CTH except from heading 72.08, 72.09 or 72.11	
7210.70	- Painted, varnished or coated with plastics	CTH except from heading 72.08, 72.09 or 72.11	

7210.90	- Other	CTH except from heading 72.08, 72.09 or 72.11	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	CTH except from heading 72.08 or 72.09, or QVC 40	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	CTH except from headings 72.08 through 72.11, or QVC 40	
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	CTH or QVC 40	
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	CTH except from heading 72.13, or QVC 40	
72.15	Other bars and rods of iron or non-alloy steel.	CTH except from heading 72.13 or 72.14, or QVC 40	
72.16	Angles, shapes and sections of iron or non-alloy steel.	CTH except from headings 72.08 through 72.15, or QVC 40	
72.17	Wire of iron or non-alloy steel.	CTH except from headings 72.13 through 72.15, or QVC 40	
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	CTH or QVC 40	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	CTH or QVC 40	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	CTH except from heading 72.19, or QVC 40	
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH except from heading 72.22, or QVC 40	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	CTH except from heading 72.21, or QVC 40	
7223.00	Wire of stainless steel.	CTH except from heading 72.21 or 72.22, or QVC 40	
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	CTH or QVC 40	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	CTH or QVC 40	
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	CTH except from heading 72.25, or QVC 40	
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	CTH except from heading 72.28, or QVC 40	
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	CTH except from heading 72.27, or QVC 40	
72.29	Wire of other alloy steel.	CTH except from heading 72.27 or 72.28, or QVC 40	
Chapter 73	ARTICLES OF IRON OR STEEL		
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	CTH	

73.02	Railway or tramway track construction material of iron or steel, the following; rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair-wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	CTH	
7303.00	Tubes, pipes and hollow profiles, of cast iron.	CTH	
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
	- Line pipe of a kind used for oil or gas pipelines:		
7304.11	-- Of stainless steel	CTH	
7304.19	-- Other	CTH	
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.22	-- Drill pipe of stainless steel	CTH	
7304.23	-- Other drill pipe	CTH	
7304.24	-- Other, of stainless steel	CTH	
7304.29	-- Other	CTH	
	- Other, of circular cross-section, of iron or non-alloy steel:		
7304.31	-- Cold-drawn or cold-rolled (cold-reduced)	CTH	
7304.39	-- Other	CTH	
	- Other, of circular cross-section, of stainless steel:		
7304.41	-- Cold-drawn or cold-rolled (cold-reduced)	CTH	
7304.49	-- Other	CTH	
	- Other, of circular cross-section, of other alloy steel:		
7304.51	-- Cold-drawn or cold-rolled (cold-reduced)	CTH or QVC 40	
7304.59	-- Other	CTH	
7304.90	- Other	CTH	
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	CTH	
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	CTH	
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CC	
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	CTH	

7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH	
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH	
7311.00	Containers for compressed or liquefied gas, of iron or steel.	CTH	
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH	
7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	CTH	
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH	
73.15	Chain and parts thereof, of iron or steel.	CTH or QVC 40	
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	CTH	
7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH	
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	CTH	
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettoes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH	
73.20	Springs and leaves for springs, of iron or steel.	CTH	
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
	- Cooking appliances and plate warmers:		
7321.11	-- For gas fuel or for both gas and other fuels	CTH or QVC 40	
7321.12	-- For liquid fuel	CTH or QVC 40	
7321.19	-- Other, including appliances for solid fuel	CTH or QVC 40	
	- Other appliances:		
7321.81	-- For gas fuel or for both gas and other fuels	CTH or QVC 40	
7321.82	-- For liquid fuel	CTH or QVC 40	
7321.89	-- Other, including appliances for solid fuel	CTH or QVC 40	
7321.90	- Parts	CTH	

73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	CTH or QVC 40	
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	CTH	
73.24	Sanitary ware and parts thereof, of iron or steel.	CTH or QVC 40	
73.25	Other cast articles of iron or steel.	CTH	
73.26	Other articles of iron or steel.	CTH	
Chapter 74	COPPER AND ARTICLES THEREOF		
7401.00	Copper mattes; cement copper (precipitated copper).	CC or QVC 40	
7402.00	Unrefined copper; copper anodes for electrolytic refining.	CTH or QVC 40	
74.03	Refined copper and copper alloys, unwrought.	CTH or QVC 40	
7404.00	Copper waste and scrap.	CTH	
7405.00	Master alloys of copper.	CTH or QVC 40	
74.06	Copper powders and flakes.	CTH or QVC 40	
74.07	Copper bars, rods and profiles.	CTH or QVC 40	
74.08	Copper wire.	CTH except from heading 74.07, or QVC 40	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	CTH or QVC 40	
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	CTH except from heading 74.09, or QVC 40	
74.11	Copper tubes and pipes.	CTH or QVC 40	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH or QVC 40	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH or QVC 40	
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	CTH or QVC 40	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	CTH or QVC 40	
74.19	Other articles of copper.		
7419.10	- Chain and parts thereof	CTH or QVC 40	
	- Other:		
7419.91	-- Cast, moulded, stamped or forged, but not further worked	CTH or QVC 40	
7419.99	-- Other	CTSH or QVC 40	



Chapter 75	NICKEL AND ARTICLES THEREOF		
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	CTSH or QVC 40	
75.02	Unwrought nickel.	CTSH or QVC 40	
7503.00	Nickel waste and scrap.	CTH	
7504.00	Nickel powders and flakes.	CTH or QVC 40	
75.05	Nickel bars, rods, profiles and wire.	CTH or QVC 40	
75.06	Nickel plates, sheets, strip and foil.	CTH or a change to foil, not exceeding 0.15 mm in thickness, from any other good of heading 75.06, provided that there has been a reduction in thickness of no less than 50%, or QVC 40	
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	CTSH or QVC 40	
75.08	Other articles of nickel.	CTSH or QVC 40	
Chapter 76	ALUMINIUM AND ARTICLES THEREOF		
76.01	Unwrought aluminium.	CTSH	
7602.00	Aluminium waste and scrap.	CTH	
76.03	Aluminium powders and flakes.	CTH	
76.04	Aluminium bars, rods and profiles.	CTH	
76.05	Aluminium wire.	CTH except from heading 76.04	
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	CTH	
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	CTH	
76.08	Aluminium tubes and pipes.	CTH	
7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH except from heading 76.08	
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	CTH	
7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH	

76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH	
7613.00	Aluminium containers for compressed or liquefied gas.	CTH	
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.		
7614.10	- With steel core	CTH or QVC 40	
7614.90	- Other	CTH except from heading 76.04 or 76.05, or QVC 40	
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH or QVC 40	
76.16	Other articles of aluminium.		
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	CTH or QVC 40	
	- Other:		
7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	CTH or QVC 40	
7616.99	-- Other	CTSH or QVC 40	
Chapter 78	LEAD AND ARTICLES THEREOF		
78.01	Unwrought lead.	CTH or QVC 40	
7802.00	Lead waste and scrap.	CTH	
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.	CTH or QVC 40	
7806.00	Other articles of lead.	CTH or QVC 40	
Chapter 79	ZINC AND ARTICLES THEREOF		
79.01	Unwrought zinc.	CTH or QVC 40	
7902.00	Zinc waste and scrap.	CTH	
79.03	Zinc dust, powders and flakes.	CTH or QVC 40	
7904.00	Zinc bars, rods, profiles and wire.	CTH or QVC 40	
7905.00	Zinc plates, sheets, strip and foil.	CTH or QVC 40	
7907.00	Other articles of zinc.	CTH or QVC 40	
Chapter 80	TIN AND ARTICLES THEREOF		
80.01	Unwrought tin.	CTH or QVC 40	
8002.00	Tin waste and scrap.	CTH	
8003.00	Tin bars, rods, profiles and wire.	CTH or QVC 40	
8007.00	Other articles of tin.	CTH or QVC 40	
Chapter 81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF		
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.		
8101.10	- Powders	CTSH or QVC 40	

	- Other:		
8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering	CTSH or QVC 40	
8101.96	-- Wire	CTSH or QVC 40	
8101.97	-- Waste and scrap	CTSH	
8101.99	-- Other	CTSH or QVC 40	
81.02	Molybdenum and articles thereof, including waste and scrap.		
8102.10	- Powders	CTSH or QVC 40	
	- Other:		
8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	CTSH or QVC 40	
8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	CTSH or QVC 40	
8102.96	-- Wire	CTSH or QVC 40	
8102.97	-- Waste and scrap	CTSH	
8102.99	-- Other	CTSH or QVC 40	
81.03	Tantalum and articles thereof, including waste and scrap.		
8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	CTSH or QVC 40	
8103.30	- Waste and scrap	CTSH	
8103.90	- Other	CTSH or QVC 40	
81.04	Magnesium and articles thereof, including waste and scrap.		
	- Unwrought magnesium:		
8104.11	-- Containing at least 99.8% by weight of magnesium	CTSH or QVC 40	
8104.19	-- Other	CTSH or QVC 40	
8104.20	- Waste and scrap	CTSH	
8104.30	- Raspings, turnings and granules, graded according to size; powders	CTSH or QVC 40	
8104.90	- Other	CTSH or QVC 40	
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		
8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	CTSH or QVC 40	
8105.30	- Waste and scrap	CTSH	
8105.90	- Other	CTSH or QVC 40	
8106.00	Bismuth and articles thereof, including waste and scrap.	CTH or QVC 40	
81.07	Cadmium and articles thereof, including waste and scrap.		
8107.20	- Unwrought cadmium; powders	CTSH or QVC 40	
8107.30	- Waste and scrap	CTSH	
8107.90	- Other	CTSH or QVC 40	
81.08	Titanium and articles thereof, including waste and scrap.		
8108.20	- Unwrought titanium; powders	CTSH or QVC 40	

8108.30	- Waste and scrap	CTSH	
8108.90	- Other	CTSH or QVC 40	
81.09	Zirconium and articles thereof, including waste and scrap.		
8109.20	- Unwrought zirconium; powders	CTSH or QVC 40	
8109.30	- Waste and scrap	CTSH	
8109.90	- Other	CTSH or QVC 40	
81.10	Antimony and articles thereof, including waste and scrap.		
8110.10	- Unwrought antimony; powders	CTSH or QVC 40	
8110.20	- Waste and scrap	CTSH	
8110.90	- Other	CTSH or QVC 40	
8111.00	Manganese and articles thereof, including waste and scrap.	CTH or QVC 40	
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.		
	- Beryllium:		
8112.12	-- Unwrought; powders	CTSH or QVC 40	
8112.13	-- Waste and scrap	CTSH	
8112.19	-- Other	CTSH or QVC 40	
	- Chromium:		
8112.21	-- Unwrought; powders	CTSH or QVC 40	
8112.22	-- Waste and scrap	CTSH	
8112.29	-- Other	CTSH or QVC 40	
	- Thallium:		
8112.51	-- Unwrought; powders	CTSH or QVC 40	
8112.52	-- Waste and scrap	CTSH	
8112.59	-- Other	CTSH or QVC 40	
	- Other:		
8112.92	-- Unwrought; waste and scrap; powders	CTSH or QVC 40	
8112.99	-- Other	CTSH or QVC 40	
8113.00	Cermets and articles thereof, including waste and scrap.	CTH or QVC 40	
Chapter 82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CC or QVC 40	
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	CC or QVC 40	
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	CC or QVC 40	

82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	CC or QVC 40	
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CC or QVC 40	
8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	CC or QVC 40	
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	CTH or QVC 40	
82.08	Knives and cutting blades, for machines or for mechanical appliances.		
8208.10	- For metal working	CC	
8208.20	- For wood working	CC	
8208.30	- For kitchen appliances or for machines used by the food industry	CC	
8208.40	- For agricultural, horticultural or forestry machines	CC or QVC 40	
8208.90	- Other	CC	
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CC	
8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CC	
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.		
8211.10	- Sets of assorted articles	CC	
	- Other:		
8211.91	-- Table knives having fixed blades	CTH or QVC 40	
8211.92	-- Other knives having fixed blades	CTH or QVC 40	
8211.93	-- Knives having other than fixed blades	CTH or QVC 40	
8211.94	-- Blades	CC	
8211.95	-- Handles of base metal	CC	
82.12	Razors and razor blades (including razor blade blanks in strips).	CC	
8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	CC or QVC 40	
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	CC	
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	CC	
Chapter 83	MISCELLANEOUS ARTICLES OF BASE METAL		

83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.		
8301.10	- Padlocks	CTSH or QVC 40	
8301.20	- Locks of a kind used for motor vehicles	CTSH or QVC 40	
8301.30	- Locks of a kind used for furniture	CTSH or QVC 40	
8301.40	- Other locks	CTSH or QVC 40	
8301.50	- Clasps and frames with clasps, incorporating locks	CTSH or QVC 40	
8301.60	- Parts	CC or QVC 40	
8301.70	- Keys presented separately	CC or QVC 40	
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	CTH or QVC 40	
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	CTH or QVC 40	
8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	CTH or QVC 40	
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.		
8305.10	- Fittings for loose-leaf binders or files	CTSH or QVC 40	
8305.20	- Staples in strips	CTSH or QVC 40	
8305.90	- Other, including parts	CTH or QVC 40	
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	CTH or QVC 40	
83.07	Flexible tubing of base metal, with or without fittings.	CTH or QVC 40	
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	CTH or QVC 40	
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	CTH or QVC 40	
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	CTH or QVC 40	

83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	CTH or QVC 40	
Chapter 84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
8401.10	- Nuclear reactors	CTSH or QVC 40	
8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	CTSH or QVC 40	
8401.30	- Fuel elements (cartridges), non-irradiated	CTSH or QVC 40	
8401.40	- Parts of nuclear reactors	CTH or QVC 40	
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
	- Steam or other vapour generating boilers:		
8402.11	-- Watertube boilers with a steam production exceeding 45 t per hour	CTSH except from subheading 8402.12, or QVC 40	
8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour	CTSH except from subheading 8402.11, or QVC 40	
8402.19	-- Other vapour generating boilers, including hybrid boilers	CTSH or QVC 40	
8402.20	- Super-heated water boilers	CTSH or QVC 40	
8402.90	- Parts	CTH or QVC 40	
84.03	Central heating boilers other than those of heading 84.02.		
8403.10	- Boilers	CTSH or QVC 40	
8403.90	- Parts	CTH or QVC 40	
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.		
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	CTSH or QVC 40	
8404.20	- Condensers for steam of other vapour power units	CTSH or QVC 40	
8404.90	- Parts	CTH or QVC 40	
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.		
8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	CTSH or QVC 40	
8405.90	- Parts	CTH or QVC 40	
84.06	Steam turbines and other vapour turbines.		
8406.10	- Turbines for marine propulsion	CTSH or QVC 40	

	- Other turbines:		
8406.81	-- Of an output exceeding 40 MW	CTSH except from subheading 8406.82, or QVC 40	
8406.82	-- Of an output not exceeding 40 MW	CTSH except from subheading 8406.81, or QVC 40	
8406.90	- Parts	CTH or QVC 40	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	CTH or QVC 40	
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	CTH or QVC 40	
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	CTH or QVC 40	
84.10	Hydraulic turbines, water wheels, and regulators therefor.		
	- Hydraulic turbines and water wheels:		
8410.11	-- Of a power not exceeding 1,000 kW	CTSH except from subheading 8410.12 or 8410.13, or QVC 40	
8410.12	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH except from subheading 8410.11 or 8410.13, or QVC 40	
8410.13	-- Of a power exceeding 10,000 kW	CTSH except from subheading 8410.11 or 8410.12, or QVC 40	
8410.90	- Parts, including regulators	CTH or QVC 40	
84.11	Turbo-jets, turbo-propellers and other gas turbines.		
	- Turbo-jets:		
8411.11	-- Of a thrust not exceeding 25 kN	CTSH except from subheadings 8411.12 through 8411.82, or QVC 40	
8411.12	-- Of a thrust exceeding 25 kN	CTSH except from subheadings 8411.11 or 8411.21 through 8411.82, or QVC 40	
	- Turbo-propellers:		
8411.21	-- Of a power not exceeding 1,100 kW	CTSH except from subheadings 8411.11, 8411.12 or 8411.22 through 8411.82, or QVC 40	
8411.22	-- Of a power exceeding 1,100 kW	CTSH except from subheadings 8411.11 through 8411.21, 8411.81 or 8411.82, or QVC 40	
	- Other gas turbines:		



8411.81	-- Of a power not exceeding 5,000 kW	CTSH except from subheadings 8411.11 through 8411.22 or 8411.82, or QVC 40	
8411.82	-- Of a power exceeding 5,000 kW	CTSH except from subheadings 8411.11 through 8411.81, or QVC 40	
	- Parts:		
8411.91	-- Of turbo-jets or turbo-propellers	CTH or QVC 40	
8411.99	-- Other	CTH or QVC 40	
84.12	Other engines and motors.		
8412.10	- Reaction engines other than turbo-jets	CTSH	
	- Hydraulic power engines and motors:		
8412.21	-- Linear acting (cylinders)	CTSH or QVC 40	
8412.29	-- Other	CTSH or QVC 40	
	- Pneumatic power engines and motors:		
8412.31	-- Linear acting (cylinders)	CTSH or QVC 40	
8412.39	-- Other	CTSH or QVC 40	
8412.80	- Other	CTSH or QVC 40	
8412.90	- Parts	CTH or QVC 40	
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		
	- Pumps fitted or designed to be fitted with a measuring device:		
8413.11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH or QVC 40	
8413.19	-- Other	CTSH or QVC 40	
8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or QVC 40	
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or QVC 40	
8413.40	- Concrete pumps	CTSH or QVC 40	
8413.50	- Other reciprocating positive displacement pumps	CTSH or QVC 40	
8413.60	- Other rotary positive displacement pumps	CTSH or QVC 40	
8413.70	- Other centrifugal pumps	CTSH or QVC 40	
	- Other pumps; liquid elevators:		
8413.81	-- Pumps	CTSH or QVC 40	
8413.82	-- Liquid elevators	CTSH or QVC 40	
	- Parts:		
8413.91	-- Of pumps	CTH or QVC 40	
8413.92	-- Of liquid elevators	CTH or QVC 40	
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		

8414.10	- Vacuum pumps	CTSH or QVC 40	
8414.20	- Hand- or foot-operated air pumps	CTSH or QVC 40	
8414.30	- Compressors of a kind used in refrigerating equipment	CTSH or QVC 40	
8414.40	- Air compressors mounted on a wheeled chassis for towing	CTSH or QVC 40	
	- Fans:		
8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or QVC 40	
8414.59	-- Other	CTSH or QVC 40	
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or QVC 40	
8414.80	- Other	CTSH or QVC 40	
8414.90	- Parts	CTH or QVC 40	
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
8415.10	- Window or wall types, self-contained or "split-system"	CTSH or QVC 40	
8415.20	- Of a kind used for persons, in motor vehicles	CTSH or QVC 40	
	- Other:		
8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or QVC 40	
8415.82	-- Other, incorporating a refrigerating unit	CTSH or QVC 40	
8415.83	-- Not incorporating a refrigerating unit	CTSH or QVC 40	
8415.90	- Parts	CTH or QVC 40	
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
8416.10	- Furnace burners for liquid fuel	CTSH or QVC 40	
8416.20	- Other furnace burners, including combination burners	CTSH or QVC 40	
8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or QVC 40	
8416.90	- Parts	CTH or QVC 40	
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	CTSH or QVC 40	
8417.20	- Bakery ovens, including biscuit ovens	CTSH or QVC 40	
8417.80	- Other	CTSH or QVC 40	
8417.90	- Parts	CTH or QVC 40	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
8418.10	- Combined refrigerator-freezers, fitted with separate external doors	CTSH or QVC 40	

	- Refrigerators, household type:		
8418.21	-- Compression-type	CTSH or QVC 40	
8418.29	-- Other	CTSH or QVC 40	
8418.30	- Freezers of the chest type, not exceeding 800 l capacity	CTSH or QVC 40	
8418.40	- Freezers of the upright type, not exceeding 900 l capacity	CTSH or QVC 40	
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or QVC 40	
	- Other refrigerating or freezing equipment; heat pumps:		
8418.61	-- Heat pumps other than air conditioning machines of heading 84.15	CTSH or QVC 40	
8418.69	-- Other	CTSH or QVC 40	
	- Parts:		
8418.91	-- Furniture designed to receive refrigerating or freezing equipment	CTH or QVC 40	
8418.99	-- Other	CTH or QVC 40	
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.		
	- Instantaneous or storage water heaters, non-electric:		
8419.11	-- Instantaneous gas water heaters	CTSH or QVC 40	
8419.19	-- Other	CTSH or QVC 40	
8419.20	- Medical, surgical or laboratory sterilisers	CTSH or QVC 40	
	- Dryers:		
8419.31	-- For agricultural products	CTSH or QVC 40	
8419.32	-- For wood, paper pulp, paper or paperboard	CTSH or QVC 40	
8419.39	-- Other	CTSH or QVC 40	
8419.40	- Distilling or rectifying plant	CTSH or QVC 40	
8419.50	- Heat exchange units	CTSH or QVC 40	
8419.60	- Machinery for liquefying air or other gases	CTSH or QVC 40	
	- Other machinery, plant and equipment:		
8419.81	-- For making hot drinks or for cooking or heating food	CTSH or QVC 40	
8419.89	-- Other	CTSH or QVC 40	
8419.90	- Parts	CTH or QVC 40	
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
8420.10	- Calendering or other rolling machines	CTSH or QVC 40	

	- Parts:		
8420.91	-- Cylinders	CTH or QVC 40	
8420.99	-- Other	CTH or QVC 40	
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.		
	- Centrifuges, including centrifugal dryers:		
8421.11	-- Cream separators	CTSH or QVC 40	
8421.12	-- Clothes-dryers	CTSH or QVC 40	
8421.19	-- Other	CTSH or QVC 40	
	- Filtering or purifying machinery and apparatus for liquids:		
8421.21	-- For filtering or purifying water	CTSH or QVC 40	
8421.22	-- For filtering or purifying beverages other than water	CTSH or QVC 40	
8421.23	-- Oil or petrol-filters for internal combustion engines	CTSH or QVC 40	
8421.29	-- Other	CTSH or QVC 40	
	- Filtering or purifying machinery and apparatus for gases:		
8421.31	-- Intake air filters for internal combustion engines	CTSH or QVC 40	
8421.39	-- Other	CTSH or QVC 40	
	- Parts:		
8421.91	-- Of centrifuges, including centrifugal dryers	CTH or QVC 40	
8421.99	-- Other	CTH or QVC 40	
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
	- Dish washing machines:		
8422.11	-- Of the household type	CTSH or QVC 40	
8422.19	-- Other	CTSH or QVC 40	
8422.20	- Machinery for cleaning or drying bottles or other containers	CTSH or QVC 40	
8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH or QVC 40	
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or QVC 40	
8422.90	- Parts	CTH or QVC 40	
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.		
8423.10	- Personal weighing machines, including baby scales; household scales	CTSH or QVC 40	

8423.20	- Scales for continuous weighing of goods on conveyors	CTSH or QVC 40	
8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH or QVC 40	
	- Other weighing machinery:		
8423.81	-- Having a maximum weighing capacity not exceeding 30 kg	CTSH or QVC 40	
8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or QVC 40	
8423.89	-- Other	CTSH or QVC 40	
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	CTH or QVC 40	
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		
8424.10	- Fire extinguishers, whether or not charged	CTSH or QVC 40	
8424.20	- Spray guns and similar appliances	CTSH or QVC 40	
8424.30	- Steam or sand blasting machines and similar jet projecting machines	CTSH or QVC 40	
	- Other appliances:		
8424.81	-- Agricultural or horticultural	CTSH or QVC 40	
8424.89	-- Other	CTSH or QVC 40	
8424.90	- Parts	CTH or QVC 40	
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	CTH or QVC 40	
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	CTH or QVC 40	
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	CTH or QVC 40	
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	CTH or QVC 40	
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	CTH or QVC 40	
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	CTH or QVC 40	
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	CTH or QVC 40	
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
8432.10	- Ploughs	CTSH or QVC 40	
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21	-- Disc harrows	CTSH or QVC 40	
8432.29	-- Other	CTSH or QVC 40	

8432.30	- Seeders, planters and transplanters	CTSH or QVC 40	
8432.40	- Manure spreaders and fertiliser distributors	CTSH or QVC 40	
8432.80	- Other machinery	CTSH or QVC 40	
8432.90	- Parts	CTH or QVC 40	
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.		
	- Mowers for lawns, parks or sports-grounds:		
8433.11	-- Powered, with the cutting device rotating in a horizontal plane	CTSH or QVC 40	
8433.19	-- Other	CTSH or QVC 40	
8433.20	- Other mowers, including cutter bars for tractor mounting	CTSH or QVC 40	
8433.30	- Other haymaking machinery	CTSH or QVC 40	
8433.40	- Straw or fodder balers, including pick-up balers	CTSH or QVC 40	
	- Other harvesting machinery; threshing machinery:		
8433.51	-- Combine harvester-threshers	CTSH or QVC 40	
8433.52	-- Other threshing machinery	CTSH or QVC 40	
8433.53	-- Root or tuber harvesting machines	CTSH or QVC 40	
8433.59	-- Other	CTSH or QVC 40	
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or QVC 40	
8433.90	- Parts	CTH or QVC 40	
84.34	Milking machines and dairy machinery.		
8434.10	- Milking machines	CTSH or QVC 40	
8434.20	- Dairy machinery	CTSH or QVC 40	
8434.90	- Parts	CTH or QVC 40	
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
8435.10	- Machinery	CTSH or QVC 40	
8435.90	- Parts	CTH or QVC 40	
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
8436.10	- Machinery for preparing animal feeding stuffs	CTSH or QVC 40	
	- Poultry-keeping machinery; poultry incubators and brooders:		
8436.21	-- Poultry incubators and brooders	CTSH or QVC 40	
8436.29	-- Other	CTSH or QVC 40	
8436.80	- Other machinery	CTSH or QVC 40	
	- Parts:		
8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders	CTH or QVC 40	

8436.99	-- Other	CTH or QVC 40	
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or QVC 40	
8437.80	- Other machinery	CTSH or QVC 40	
8437.90	- Parts	CTH or QVC 40	
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.		
8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH or QVC 40	
8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or QVC 40	
8438.30	- Machinery for sugar manufacture	CTSH or QVC 40	
8438.40	- Brewery machinery	CTSH or QVC 40	
8438.50	- Machinery for the preparation of meat or poultry	CTSH or QVC 40	
8438.60	- Machinery for the preparation of fruits, nuts or vegetables	CTSH or QVC 40	
8438.80	- Other machinery	CTSH or QVC 40	
8438.90	- Parts	CTH or QVC 40	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		
8439.10	- Machinery for making pulp of fibrous cellulosic material	CTSH or QVC 40	
8439.20	- Machinery for making paper or paperboard	CTSH or QVC 40	
8439.30	- Machinery for finishing paper or paperboard	CTSH or QVC 40	
	- Parts:		
8439.91	-- Of machinery for making pulp of fibrous cellulosic material	CTH or QVC 40	
8439.99	-- Other	CTH or QVC 40	
84.40	Book-binding machinery, including book-sewing machines.		
8440.10	- Machinery	CTSH or QVC 40	
8440.90	- Parts	CTH or QVC 40	
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.		
8441.10	- Cutting machines	CTSH or QVC 40	
8441.20	- Machines for making bags, sacks or envelopes	CTSH or QVC 40	
8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH or QVC 40	
8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	CTSH or QVC 40	
8441.80	- Other machinery	CTSH or QVC 40	
8441.90	- Parts	CTH or QVC 40	

84.42	Machinery, apparatus and equipment (other than the machine tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
8442.30	- Machinery, apparatus and equipment	CTSH or QVC 40	
8442.40	- Parts of the foregoing machinery, apparatus or equipment	CTH or QVC 40	
8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTSH or QVC 40	
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.		
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:		
8443.11	-- Offset printing machinery, reel fed	CTSH or QVC 40	
8443.12	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	CTSH or QVC 40	
8443.13	-- Other offset printing machinery	CTSH or QVC 40	
8443.14	-- Letterpress printing machinery, reel fed, excluding flexographic printing	CTSH or QVC 40	
8443.15	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH or QVC 40	
8443.16	-- Flexographic printing machinery	CTSH or QVC 40	
8443.17	-- Gravure printing machinery	CTSH or QVC 40	
8443.19	-- Other	CTSH or QVC 40	
	- Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH or QVC 40	
8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network	CTSH or QVC 40	
8443.39	-- Other	CTSH or QVC 40	
	- Parts and accessories:		
8443.91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	CTH or QVC 40	
8443.99	-- Other	CTH or QVC 40	
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or QVC 40	



84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	CTH or QVC 40	
84.46	Weaving machines (looms).	CTH or QVC 40	
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	CTH or QVC 40	
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).		
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:		
8448.11	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	CTSH or QVC 40	
8448.19	-- Other	CTSH or QVC 40	
8448.20	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	CTH or QVC 40	
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
8448.31	-- Card clothing	CTH or QVC 40	
8448.32	-- Of machines for preparing textile fibres, other than card clothing	CTH or QVC 40	
8448.33	-- Spindles, spindle flyers, spinning rings and ring travellers	CTH or QVC 40	
8448.39	-- Other	CTH or QVC 40	
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.42	-- Reeds for looms, healds and heald-frames	CTH or QVC 40	
8448.49	-- Other	CTH or QVC 40	
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
8448.51	-- Sinkers, needles and other articles used in forming stitches	CTH or QVC 40	
8448.59	-- Other	CTH or QVC 40	
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	CTH or QVC 40	
84.50	Household or laundry-type washing machines, including machines which both wash and dry.		
	- Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11	-- Fully-automatic machines	CTSH or QVC 40	
8450.12	-- Other machines, with built-in centrifugal drier	CTSH or QVC 40	
8450.19	-- Other	CTSH or QVC 40	

8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	CTSH or QVC 40	
8450.90	- Parts	CTH or QVC 40	
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
8451.10	- Dry-cleaning machines	CTSH or QVC 40	
	- Drying machines:		
8451.21	-- Each of a dry linen capacity not exceeding 10 kg	CTSH or QVC 40	
8451.29	-- Other	CTSH or QVC 40	
8451.30	- Ironing machines and presses (including fusing presses)	CTSH or QVC 40	
8451.40	- Washing, bleaching or dyeing machines	CTSH or QVC 40	
8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or QVC 40	
8451.80	- Other machinery	CTSH or QVC 40	
8451.90	- Parts	CTH or QVC 40	
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
8452.10	- Sewing machines of the household type	CTSH or QVC 40	
	- Other sewing machines:		
8452.21	-- Automatic units	CTSH or QVC 40	
8452.29	-- Other	CTSH or QVC 40	
8452.30	- Sewing machine needles	CTH or QVC 40	
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or QVC 40	
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
8453.10	- Machinery for preparing, tanning or working hides, skins or leather	CTSH or QVC 40	
8453.20	- Machinery for making or repairing footwear	CTSH or QVC 40	
8453.80	- Other machinery	CTSH or QVC 40	
8453.90	- Parts	CTH or QVC 40	
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
8454.10	- Converters	CTSH or QVC 40	
8454.20	- Ingot moulds and ladles	CTSH or QVC 40	
8454.30	- Casting machines	CTSH or QVC 40	
8454.90	- Parts	CTH or QVC 40	

84.55	Metal-rolling mills and rolls therefor.		
8455.10	- Tube mills	CTSH or QVC 40	
	- Other rolling mills:		
8455.21	-- Hot or combination hot and cold	CTSH or QVC 40	
8455.22	-- Cold	CTSH or QVC 40	
8455.30	- Rolls for rolling mills	CTSH or QVC 40	
8455.90	- Other parts	CTH or QVC 40	
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	CTH or QVC 40	
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	CTH or QVC 40	
84.58	Lathes (including turning centres) for removing metal.	CTH or QVC 40	
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	CTH or QVC 40	
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	CTH or QVC 40	
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	CTH or QVC 40	
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	CTH or QVC 40	
84.63	Other machine-tools for working metal or cermets, without removing material.	CTH or QVC 40	
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	CTH or QVC 40	
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	CTH or QVC 40	
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	CTH or QVC 40	
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.		
	- Pneumatic:		

8467.11	-- Rotary type (including combined rotary-percussion)	CTSH or QVC 40	
8467.19	-- Other	CTSH or QVC 40	
	- With self-contained electric motor:		
8467.21	-- Drills of all kinds	CTSH or QVC 40	
8467.22	-- Saws	CTSH or QVC 40	
8467.29	-- Other	CTSH or QVC 40	
	- Other tools:		
8467.81	-- Chain saws	CTSH or QVC 40	
8467.89	-- Other	CTSH or QVC 40	
	- Parts:		
8467.91	-- Of chain saws	CTH or QVC 40	
8467.92	-- Of pneumatic tools	CTH or QVC 40	
8467.99	-- Other	CTH or QVC 40	
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.		
8468.10	- Hand-held blow pipes	CTSH or QVC 40	
8468.20	- Other gas-operated machinery and apparatus	CTSH or QVC 40	
8468.80	- Other machinery and apparatus	CTSH or QVC 40	
8468.90	- Parts	CTH or QVC 40	
8469.00	Typewriters other than printers of heading 84.43; word-processing machines.	CTH or QVC 40	
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating function; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	CTH or QVC 40	
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	CTH or QVC 40	
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	CTH or QVC 40	
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	CTH or QVC 40	

84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
8474.10	- Sorting, screening, separating or washing machines	CTSH or QVC 40	
8474.20	- Crushing or grinding machines	CTSH or QVC 40	
	- Mixing or kneading machines:		
8474.31	-- Concrete or mortar mixers	CTSH or QVC 40	
8474.32	-- Machines for mixing mineral substances with bitumen	CTSH or QVC 40	
8474.39	-- Other	CTSH or QVC 40	
8474.80	- Other machinery	CTSH or QVC 40	
8474.90	- Parts	CTH or QVC 40	
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.		
8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	CTSH or QVC 40	
	- Machines for manufacturing or hot working glass or glassware:		
8475.21	-- Machines for making optical fibres and preforms thereof	CTSH or QVC 40	
8475.29	-- Other	CTSH or QVC 40	
8475.90	- Parts	CTH or QVC 40	
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.		
	- Automatic beverage-vending machines:		
8476.21	-- Incorporating heating or refrigerating devices	CTSH except from subheadings 8476.29 through 8476.89, or QVC 40	
8476.29	-- Other	CTSH except from subheading 8476.21, 8476.81 or 8476.89, or QVC 40	
	- Other machines:		
8476.81	-- Incorporating heating or refrigerating devices	CTSH except from subheading 8476.21, 8476.29 or 8476.89, or QVC 40	
8476.89	-- Other	CTSH except from subheadings 8476.21 through 8476.81, or QVC 40	
8476.90	- Parts	CTH or QVC 40	

84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
8477.10	- Injection-moulding machines	CTSH or QVC 40	
8477.20	- Extruders	CTSH or QVC 40	
8477.30	- Blow moulding machines	CTSH or QVC 40	
8477.40	- Vacuum moulding machines and other thermoforming machines	CTSH or QVC 40	
	- Other machinery for moulding or otherwise forming:		
8477.51	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH or QVC 40	
8477.59	-- Other	CTSH or QVC 40	
8477.80	- Other machinery	CTSH or QVC 40	
8477.90	- Parts	CTH or QVC 40	
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
8478.10	- Machinery	CTSH or QVC 40	
8478.90	- Parts	CTH or QVC 40	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
8479.10	- Machinery for public works, building or the like	CTSH or QVC 40	
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH or QVC 40	
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH or QVC 40	
8479.40	- Rope or cable-making machines	CTSH or QVC 40	
8479.50	- Industrial robots, not elsewhere specified or included	CTSH or QVC 40	
8479.60	- Evaporative air coolers	CTSH or QVC 40	
	- Passenger boarding bridges:		
8479.71	-- Of a kind used in airports	CTSH or QVC 40	
8479.79	-- Other	CTSH or QVC 40	
	- Other machines and mechanical appliances:		
8479.81	-- For treating metal, including electric wire coil-winders	CTSH or QVC 40	
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or QVC 40	
8479.89	-- Other	CTSH or QVC 40	
8479.90	- Parts	CTH or QVC 40	
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	CTH or QVC 40	
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	CTH or QVC 40	

84.82	Ball or roller bearings.	CTH or QVC 40	
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).		
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks	CTSH or QVC 40	
8483.20	- Bearing housings, incorporating ball or roller bearings	CTSH except from subheadings 8482.10 through 8482.80, or QVC 40	
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTH or QVC 40	
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	CTH or QVC 40	
8483.50	- Flywheels and pulleys, including pulley blocks	CTH or QVC 40	
8483.60	- Clutches and shaft couplings (including universal joints)	CTSH or QVC 40	
8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH or QVC 40	
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	CTSH or QVC 40	
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	CTSH or QVC 40	
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.		
8487.10	- Ships' or boats' propellers and blades therefor	CTSH or QVC 40	
8487.90	- Other	CTH or QVC 40	
Chapter 85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
85.01	Electric motors and generators (excluding generating sets).	CTH or QVC 40	
85.02	Electric generating sets and rotary converters.	CTH or QVC 40	
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or QVC 40	
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.	CTH or QVC 40	

85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.		
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.11	-- Of metal	CTSH or QVC 40	
8505.19	-- Other	CTSH or QVC 40	
8505.20	- Electro-magnetic couplings, clutches and brakes	CTSH or QVC 40	
8505.90	- Other, including parts	CTH or QVC 40	
85.06	Primary cells and primary batteries.		
8506.10	- Manganese dioxide	CTSH or QVC 40	
8506.30	- Mercuric oxide	CTSH or QVC 40	
8506.40	- Silver oxide	CTSH or QVC 40	
8506.50	- Lithium	CTSH or QVC 40	
8506.60	- Air-Zinc	CTSH or QVC 40	
8506.80	- Other primary cells and primary batteries	CTSH or QVC 40	
8506.90	- Parts	CTH or QVC 40	
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
8507.10	- Lead-acid, of a kind used for starting piston engines	CTSH or QVC 40	
8507.20	- Other lead-acid accumulators	CTSH or QVC 40	
8507.30	- Nickel-cadmium	CTSH or QVC 40	
8507.40	- Nickel-iron	CTSH or QVC 40	
8507.50	- Nickel-metal hydride	CTSH or QVC 40	
8507.60	- Lithium-ion	CTSH or QVC 40	
8507.80	- Other accumulators	CTSH or QVC 40	
8507.90	- Parts	CTH or QVC 40	
85.08	Vacuum cleaners.		
	- With self-contained electric motor:		
8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTSH except from subheading 8508.19, or QVC 40	
8508.19	-- Other	CTSH except from subheading 8508.11, or QVC 40	
8508.60	- Other vacuum cleaners	CTSH or QVC 40	
8508.70	- Parts	CTH or QVC 40	
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.		
8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	CTSH or QVC 40	
8509.80	- Other appliances	CTSH or QVC 40	



8509.90	- Parts	CTH or QVC 40	
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
8510.10	- Shavers	CTSH or QVC 40	
8510.20	- Hair clippers	CTSH or QVC 40	
8510.30	- Hair-removing appliances	CTSH or QVC 40	
8510.90	- Parts	CTH or QVC 40	
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
8511.10	- Sparking plugs	CTSH or QVC 40	
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH or QVC 40	
8511.30	- Distributors; ignition coils	CTSH or QVC 40	
8511.40	- Starter motors and dual purpose starter-generators	CTSH or QVC 40	
8511.50	- Other generators	CTSH or QVC 40	
8511.80	- Other equipment	CTSH or QVC 40	
8511.90	- Parts	CTH or QVC 40	
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
8512.10	- Lighting or visual signalling equipment of a kind used on bicycles	CTSH except from subheading 8512.20 or 8512.30, or QVC 40	
8512.20	- Other lighting or visual signalling equipment	CTSH except from subheading 8512.10 or 8512.30, or QVC 40	
8512.30	- Sound signalling equipment	CTSH or QVC 40	
8512.40	- Windscreen wipers, defrosters and demisters	CTH or QVC 40	
8512.90	- Parts	CTH or QVC 40	
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	CTH or QVC 40	
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.		
8514.10	- Resistance heated furnaces and ovens	CTSH or QVC 40	
8514.20	- Furnaces and ovens functioning by induction or dielectric loss	CTSH or QVC 40	
8514.30	- Other furnaces and ovens	CTSH or QVC 40	

8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH or QVC 40	
8514.90	- Parts	CTH or QVC 40	
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.		
	- Brazing or soldering machine and apparatus:		
8515.11	-- Soldering irons and guns	CTSH or QVC 40	
8515.19	-- Other	CTSH or QVC 40	
	- Machines and apparatus for resistance welding of metal:		
8515.21	-- Fully or partly automatic	CTSH or QVC 40	
8515.29	-- Other	CTSH or QVC 40	
	- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31	-- Fully or partly automatic	CTSH or QVC 40	
8515.39	-- Other	CTSH or QVC 40	
8515.80	- Other machines and apparatus	CTSH or QVC 40	
8515.90	- Parts	CTH or QVC 40	
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		
8516.10	- Electric instantaneous or storage water heaters and immersion heaters	CTSH or QVC 40	
	- Electric space heating apparatus and electric soil heating apparatus:		
8516.21	-- Storage heating radiators	CTSH or QVC 40	
8516.29	-- Other	CTSH or QVC 40	
	- Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31	-- Hair dryers	CTSH or QVC 40	
8516.32	-- Other hair-dressing apparatus	CTSH or QVC 40	
8516.33	-- Hand-drying apparatus	CTSH or QVC 40	
8516.40	- Electric smoothing irons	CTSH or QVC 40	
8516.50	- Microwave ovens	CTSH or QVC 40	
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or QVC 40	
	- Other electro-thermic appliances:		
8516.71	-- Coffee or tea makers	CTSH or QVC 40	
8516.72	-- Toasters	CTSH or QVC 40	
8516.79	-- Other	CTSH or QVC 40	

8516.80	- Electric heating resistors	CTSH or QVC 40	
8516.90	- Parts	CTH or QVC 40	
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.		
	- Telephone sets, including telephones for cellular networks or for other wireless networks:		
8517.11	-- Line telephone sets with cordless handsets	CTSH or QVC 40	
8517.12	-- Telephones for cellular networks or for other wireless networks	CTSH or QVC 40	
8517.18	-- Other	CTSH or QVC 40	
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61	-- Base stations	CTSH or QVC 40	
8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or QVC 40	
8517.69	-- Other	CTSH or QVC 40	
8517.70	- Parts	CTH or QVC 40	
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	CTH or QVC 40	
85.19	Sound recording or reproducing apparatus.		
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	CTSH or QVC 40	
8519.30	- Turntables (record-decks)	CTH or QVC 40	
8519.50	- Telephone answering machines	CTH or QVC 40	
	- Other apparatus:		
8519.81	-- Using magnetic, optical or semiconductor media	CTH or QVC 40	
8519.89	-- Other	CTH or QVC 40	
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	CTH or QVC 40	
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.	CTH or QVC 40	
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	CTH or QVC 40	

85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	CTH or QVC 40	
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	CTH or QVC 40	
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	CTH or QVC 40	
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	CTH or QVC 40	
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	CTH or QVC 40	
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).		
8530.10	- Equipment for railways or tramways	CTSH or QVC 40	
8530.80	- Other equipment	CTSH or QVC 40	
8530.90	- Parts	CTH or QVC 40	
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.		
8531.10	- Burglar or fire alarms and similar apparatus	CTSH or QVC 40	
8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	CTSH or QVC 40	
8531.80	- Other apparatus	CTSH or QVC 40	
8531.90	- Parts	CTH or QVC 40	
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).		
8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	CTSH or QVC 40	
	- Other fixed capacitors:		
8532.21	-- Tantalum	CTSH or QVC 40	
8532.22	-- Aluminium electrolytic	CTSH or QVC 40	
8532.23	-- Ceramic dielectric, single layer	CTSH or QVC 40	
8532.24	-- Ceramic dielectric, multilayer	CTSH or QVC 40	
8532.25	-- Dielectric of paper or plastics	CTSH or QVC 40	
8532.29	-- Other	CTSH or QVC 40	
8532.30	- Variable or adjustable (pre-set) capacitors	CTSH or QVC 40	
8532.90	- Parts	CTH or QVC 40	
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
8533.10	- Fixed carbon resistors, composition or film types	CTSH or QVC 40	

	- Other fixed resistors:		
8533.21	-- For a power handling capacity not exceeding 20 W	CTSH or QVC 40	
8533.29	-- Other	CTSH or QVC 40	
	- Wirewound variable resistors, including rheostats and potentiometers:		
8533.31	-- For a power handling capacity not exceeding 20 W	CTSH or QVC 40	
8533.39	-- Other	CTSH or QVC 40	
8533.40	- Other variable resistors, including rheostats and potentiometers	CTSH or QVC 40	
8533.90	- Parts	CTH or QVC 40	
8534.00	Printed circuits.	CTH or QVC 40	
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	CTH or QVC 40	
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	CTH or QVC 40	
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	CTH or QVC 40	
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	CTH or QVC 40	
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
8539.10	- Sealed beam lamp units	CTSH or QVC 40	
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21	-- Tungsten halogen	CTSH or QVC 40	
8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTH or QVC 40	
8539.29	-- Other	CTH or QVC 40	
	- Discharge lamps, other than ultra-violet lamps:		
8539.31	-- Fluorescent, hot cathode	CTH or QVC 40	
8539.32	-- Mercury or sodium vapour lamps; metal halide lamps	CTH or QVC 40	
8539.39	-- Other	CTH or QVC 40	
	- Ultra-violet or infra-red lamps; arc-lamps:		
8539.41	-- Arc-lamps	CTH or QVC 40	

8539.49	-- Other	CTH or QVC 40	
8539.90	- Parts	CTH or QVC 40	
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11	-- Colour	CTSH or QVC 40	
8540.12	-- Monochrome	CTSH or QVC 40	
8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or QVC 40	
8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH or QVC 40	
8540.60	- Other cathode-ray tubes	CTSH or QVC 40	
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71	-- Magnetrons	CTSH or QVC 40	
8540.79	-- Other	CTSH or QVC 40	
	- Other valves and tubes:		
8540.81	-- Receiver or amplifier valves and tubes	CTSH or QVC 40	
8540.89	-- Other	CTSH or QVC 40	
	- Parts:		
8540.91	-- Of cathode-ray tubes	CTH or QVC 40	
8540.99	-- Other	CTH or QVC 40	
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
8541.10	- Diodes, other than photosensitive or light emitting diodes	CTSH or QVC 40	
	- Transistors, other than photosensitive transistors:		
8541.21	-- With a dissipation rate of less than 1 W	CTSH or QVC 40	
8541.29	-- Other	CTSH or QVC 40	
8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	CTSH or QVC 40	
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	CTSH or QVC 40	
8541.50	- Other semiconductor devices	CTSH or QVC 40	
8541.60	- Mounted piezo-electric crystals	CTSH or QVC 40	
8541.90	- Parts	CTH or QVC 40	
85.42	Electronic integrated circuits.		
	- Electronic integrated circuits:		

8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or QVC 40	
8542.32	-- Memories	CTSH or QVC 40	
8542.33	-- Amplifiers	CTSH or QVC 40	
8542.39	-- Other	CTSH or QVC 40	
8542.90	- Parts	CTH or QVC 40	
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
8543.10	- Particle accelerators	CTSH or QVC 40	
8543.20	- Signal generators	CTSH or QVC 40	
8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH or QVC 40	
8543.70	- Other machines and apparatus	CTSH or QVC 40	
8543.90	- Parts	CTH or QVC 40	
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
	- Winding wire:		
8544.11	-- Of copper	CTH or QVC 40	
8544.19	-- Other	CTH or QVC 40	
8544.20	- Co-axial cable and other co-axial electric conductors	CTH or QVC 40	
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTSH or QVC 40	
	- Other electric conductors, for a voltage not exceeding 1,000 V:		
8544.42	-- Fitted with connectors	CTH or QVC 40	
8544.49	-- Other	CTH or QVC 40	
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	CTH or QVC 40	
8544.70	- Optical fibre cables	CTH or QVC 40	
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	CTH or QVC 40	
85.46	Electrical insulators of any material.	CTH or QVC 40	
85.47	Insulating fittings for electrical machines, appliances or equipment, being fitting wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	CTH or QVC 40	

85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	CTH	
8548.90	- Other	CTH or QVC 40	
Chapter 86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	CTH or QVC 40	
Chapter 87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF		
87.01	Tractors (other than tractors of heading 87.09).	CTH or QVC 40	
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	CTH or QVC 40	
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	CTH or QVC 40	
87.04	Motor vehicles for the transport of goods.	CTH or QVC 40	
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	CTH or QVC 40	
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	CTH or QVC 40	
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	CTH or QVC 40	
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	CTSH or QVC 40	
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	CTH or QVC 40	
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH or QVC 40	
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	CTH or QVC 40	
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	CTH or QVC 40	
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	CTH or QVC 40	
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	CTH or QVC 40	
8715.00	Baby carriages and parts thereof.	CTH or QVC 40	
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	CTH or QVC 40	
Chapter 88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	CTH or QVC 40	



Chapter 89	SHIPS, BOATS AND FLOATING STRUCTURES	CTH or QVC 40	
Chapter 90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.		
9001.10	- Optical fibres, optical fibre bundles and cables	CC or QVC 40	
9001.20	- Sheets and plates of polarising material	CTH or QVC 40	
9001.30	- Contact lenses	CTH or QVC 40	
9001.40	- Spectacle lenses of glass	CTH or QVC 40	
9001.50	- Spectacle lenses of other materials	CTH or QVC 40	
9001.90	- Other	CTH or QVC 40	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	CTH or QVC 40	
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.		
	- Frames and mountings:		
9003.11	-- Of plastics	CTH or QVC 40	
9003.19	-- Of other materials	CTH or QVC 40	
9003.90	- Parts	CTH	
90.04	Spectacles, goggles and the like, corrective, protective or other.	CC or QVC 40	
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.		
9005.10	- Binoculars	CTSH	
9005.80	- Other instruments	CTSH	
9005.90	- Parts and accessories (including mountings)	CTH or QVC 40	
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		
9006.10	- Cameras of a kind used for preparing printing plates or cylinders	CTSH or QVC 40	
9006.30	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	CTSH	
9006.40	- Instant print cameras	CTSH	
	- Other cameras:		
9006.51	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	CTSH	

9006.52	-- Other, for roll film of a width less than 35 mm	CTSH	
9006.53	-- Other, for roll film of a width of 35 mm	CTSH	
9006.59	-- Other	CTSH	
	- Photographic flashlight apparatus and flashbulbs:		
9006.61	-- Discharge lamp ("electronic") flashlight apparatus	CTSH	
9006.69	-- Other	CTSH	
	- Parts and accessories:		
9006.91	-- For cameras	CTH or QVC 40	
9006.99	-- Other	CTH or QVC 40	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
9007.10	- Cameras	CTSH	
9007.20	- Projectors	CTSH	
	- Parts and accessories:		
9007.91	-- For cameras	CTH or QVC 40	
9007.92	-- For projectors	CTH or QVC 40	
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
9008.50	- Projectors, enlargers and reducers	CTSH or QVC 40	
9008.90	- Parts and accessories	CTH or QVC 40	
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
9010.10	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	CTSH	
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH	
9010.60	- Projection screens	CTSH	
9010.90	- Parts and accessories	CTH or QVC 40	
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.		
9011.10	- Stereoscopic microscopes	CTSH	
9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTSH	
9011.80	- Other microscopes	CTSH	
9011.90	- Parts and accessories	CTH or QVC 40	
90.12	Microscopes other than optical microscopes; diffraction apparatus.		
9012.10	- Microscopes other than optical microscopes; diffraction apparatus	CTSH or QVC 40	
9012.90	- Parts and accessories	CTH or QVC 40	

90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		
9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	CTSH or QVC 40	
9013.20	- Lasers, other than laser diodes	CTSH or QVC 40	
9013.80	- Other devices, appliances and instruments	CTSH or QVC 40	
9013.90	- Parts and accessories	CTH or QVC 40	
90.14	Direction finding compasses; other navigational instruments and appliances.		
9014.10	- Direction finding compasses	CTSH or QVC 40	
9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	CTSH	
9014.80	- Other instruments and appliances	CTSH or QVC 40	
9014.90	- Parts and accessories	CTH or QVC 40	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
9015.10	- Rangefinders	CTSH	
9015.20	- Theodolites and tachymeters (tacheometers)	CTSH	
9015.30	- Levels	CTSH	
9015.40	- Photogrammetrical surveying instruments and appliances	CTSH	
9015.80	- Other instruments and appliances	CTSH	
9015.90	- Parts and accessories	CTH or QVC 40	
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	CTH	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.		
9017.10	- Drafting tables and machines, whether or not automatic	CTSH	
9017.20	- Other drawing, marking-out or mathematical calculating instruments	CTSH or QVC 40	
9017.30	- Micrometers, callipers and gauges	CTH or QVC 40	
9017.80	- Other instruments	CTH or QVC 40	
9017.90	- Parts and accessories	CTH or QVC 40	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	CTH or QVC 40	
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	CTH or QVC 40	

9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or QVC 40	
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	CTH or QVC 40	
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12	-- Computed tomography apparatus	CTSH	
9022.13	-- Other, for dental uses	CTSH	
9022.14	-- Other, for medical, surgical or veterinary uses	CTSH	
9022.19	-- For other uses	CTSH	
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21	-- For medical, surgical, dental or veterinary uses	CTSH	
9022.29	-- For other uses	CTSH	
9022.30	- X-ray tubes	CTSH	
9022.90	- Other, including parts and accessories	CTH or QVC 40	
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or QVC 40	
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
9024.10	- Machines and appliances for testing metals	CTSH	
9024.80	- Other machines and appliances	CTSH	
9024.90	- Parts and accessories	CTH or QVC 40	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		
	- Thermometers and pyrometers, not combined with other instruments:		
9025.11	-- Liquid-filled, for direct reading	CTSH	
9025.19	-- Other	CTSH or QVC 40	
9025.80	- Other instruments	CTSH or QVC 40	

9025.90	- Parts and accessories	CTH or QVC 40	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	CTH or QVC 40	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.		
9027.10	- Gas or smoke analysis apparatus	CTSH or QVC 40	
9027.20	- Chromatographs and electrophoresis instruments	CTSH	
9027.30	- Spectrometers spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH	
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH	
9027.80	- Other instruments and apparatus	CTSH or QVC 40	
9027.90	- Microtomes; parts and accessories	CTH	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.		
9028.10	- Gas meters	CTSH	
9028.20	- Liquid meters	CTSH or QVC 40	
9028.30	- Electricity meters	CTSH or QVC 40	
9028.90	- Parts and accessories	CTH or QVC 40	
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	CTH or QVC 40	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		
9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	CTSH or QVC 40	
9030.20	- Oscilloscopes and oscillographs	CTSH or QVC 40	
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
9030.31	-- Multimeters without a recording device	CTSH or QVC 40	
9030.32	-- Multimeters with a recording device	CTSH or QVC 40	
9030.33	-- Other, without a recording device	CTSH or QVC 40	
9030.39	-- Other, with a recording device	CTSH or QVC 40	

9030.40	- Other instruments and apparatus specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH or QVC 40	
	- Other instruments and apparatus:		
9030.82	-- For measuring or checking semiconductor wafers or devices	CTSH or QVC 40	
9030.84	-- Other, with a recording device	CTSH or QVC 40	
9030.89	-- Other	CTSH or QVC 40	
9030.90	- Parts and accessories	CTH or QVC 40	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
9031.10	- Machines for balancing mechanical parts	CTSH	
9031.20	- Test benches	CTSH	
	- Other optical instruments and appliances:		
9031.41	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTSH or QVC 40	
9031.49	-- Other	CTSH or QVC 40	
9031.80	- Other instruments, appliances and machines	CTSH or QVC 40	
9031.90	- Parts and accessories	CTH or QVC 40	
90.32	Automatic regulating or controlling instruments and apparatus.		
9032.10	- Thermostats	CTSH or QVC 40	
9032.20	- Manostats	CTSH or QVC 40	
	- Other instruments and apparatus:		
9032.81	-- Hydraulic or pneumatic	CTSH or QVC 40	
9032.89	-- Other	CTSH	
9032.90	- Parts and accessories	CTH or QVC 40	
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	CTH or QVC 40	
Chapter 91	CLOCKS AND WATCHES AND PARTS THEREOF		
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	CTH or QVC 40	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	CTH or QVC 40	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.	CTH or QVC 40	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	CTH or QVC 40	
91.05	Other clocks.	CTH or QVC 40	
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	CTH or QVC 40	

9107.00	Time switches with clock or watch movement or with synchronous motor.	CTH or QVC 40	
91.08	Watch movements, complete and assembled.	CTH or QVC 40	
91.09	Clock movements, complete and assembled.	CTH or QVC 40	
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	CTH or QVC 40	
91.11	Watch cases and parts thereof.		
9111.10	- Cases of precious metal or of metal clad with precious metal	CTSH or QVC 40	
9111.20	- Cases of base metal, whether or not gold- or silver-plated	CTSH or QVC 40	
9111.80	- Other cases	CTSH or QVC 40	
9111.90	- Parts	CTH or QVC 40	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
9112.20	- Cases	CTSH or QVC 40	
9112.90	- Parts	CTH or QVC 40	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		
9113.10	- Of precious metal or of metal clad with precious metal	CTH or QVC 40	
9113.20	- Of base metal, whether or not gold- or silver-plated	CTH or QVC 40	
9113.90	- Other	CC	
91.14	Other clock or watch parts.	CTH or QVC 40	
Chapter 92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	CTH or QVC 40	
Chapter 93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	CTH or QVC 40	
Chapter 94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS		
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
9401.10	- Seats of a kind used for aircraft	CTH or QVC 40	
9401.20	- Seats of a kind used for motor vehicles	CTH or QVC 40	
9401.30	- Swivel seats with variable height adjustment	CTH or QVC 40	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds	CTH or QVC 40	
	- Seats of cane, osier, bamboo or similar materials:		
9401.51	-- Of bamboo or rattan	CTH or QVC 40	
9401.59	-- Other	CTH or QVC 40	
	- Other seats, with wooden frames:		
9401.61	-- Upholstered	CTH or QVC 40	
9401.69	-- Other	CTH or QVC 40	
	- Other seats, with metal frames:		

9401.71	-- Upholstered	CTH or QVC 40	
9401.79	-- Other	CTH or QVC 40	
9401.80	- Other seats	CTH or QVC 40	
9401.90	- Parts	CC	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movement; parts of the foregoing articles.		
9402.10	- Dentists', barbers' or similar chairs and parts thereof	CTH or QVC 40	
9402.90	- Other	CTSH or QVC 40	
94.03	Other furniture and parts thereof.	CTH or QVC 40	
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
9404.10	- Mattress supports	CTH or QVC 40	
	- Mattresses:		
9404.21	-- Of cellular rubber or plastics, whether or not covered	CC	
9404.29	-- Of other materials	CC	
9404.30	- Sleeping bags	CTH or QVC 40	
9404.90	- Other	1. CC except from headings 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08 or 55.12 through 55.16 for quilts and eiderdowns 2. CTH for any other good	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	CTH or QVC 40	
9406.00	Prefabricated buildings.	CTH or QVC 40	
Chapter 95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	CTH or QVC 40	
Chapter 96	MISCELLANEOUS MANUFACTURED ARTICLES		
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	CC	



9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	CTH or QVC 40	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	CTH or QVC 40	
9604.00	Hand sieves and hand riddles.	CTH or QVC 40	
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CC	
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	CTH or QVC 40	
96.07	Slide fasteners and parts thereof.		
	- Slide fasteners:		
9607.11	-- Fitted with chain scoops of base metal	CTSH or QVC 40	
9607.19	-- Other	CTSH or QVC 40	
9607.20	- Parts	CTH or QVC 40	
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		
9608.10	- Ball point pens	CTSH or QVC 40	
9608.20	- Felt tipped and other porous-tipped pens and markers	CTSH or QVC 40	
9608.30	- Fountain pens, stylograph pens and other pens	CTSH or QVC 40	
9608.40	- Propelling or sliding pencils	CTSH or QVC 40	
9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH or QVC 40	
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or QVC 40	
	- Other:		
9608.91	-- Pen nibs and nib points	CTH or QVC 40	
9608.99	-- Other	CTH or QVC 40	
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	CTH or QVC 40	
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH or QVC 40	
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	CTH or QVC 40	

96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	CTH or QVC 40	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	CTH or QVC 40	
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	CTH or QVC 40	
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	CTH or QVC 40	
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	CTH or QVC 40	
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.	CTH or QVC 40	
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH or QVC 40	
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	CC	
Chapter 97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	CTH or QVC 40	

Annex 3  
Referred to in Chapter 3 (Rules of Origin)

DATA ELEMENTS FOR DOCUMENTARY EVIDENCE OF ORIGIN

Data Elements for Certificate of Origin

Data Elements	Description
Exporter or producer details	The name and address (required), and other contact details (optional), of the exporter or producer.
Certification number	A unique number assigned to each Certificate of Origin issued by the authorised body or other certification bodies of the exporting Party.
Description of good(s) and HS tariff classification number	Description of good(s) including HS tariff classification number (six digits); number and kind of packages; marks and numbers on packages; weight (gross or net weight), quantity (quantity unit) or other measurements (litres, m <sup>3</sup> , etc.); invoice number(s) and date(s), or sufficient details to identify the consignment.
Preference criteria	<p>Applicable origin criterion (WO, PE, or PSR). The rules of origin are contained in Chapter 3 (Rules of Origin) and Annex 2 (Product Specific Rules).</p> <p>NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.</p> <p>Preference criteria:</p> <p>WO      The good is wholly obtained in the Party, as provided for in Article 3.3 (Rules of Origin - Wholly Obtained Goods) of this Agreement.</p>

	<p>PE The good is produced entirely in the Party exclusively from originating materials of the Party.</p> <p>PSR The good satisfies all applicable requirements of Annex 2 (Product Specific Rules), as a result of processes performed entirely in one or both Parties by one or more producers, and the last process of production of the good, other than the operations provided for in Article 3.7 (Rules of Origin - Non-Qualifying Operations) of this Agreement, was performed in the exporting Party.</p>
Other	Specifications of any other applicable origin criteria or requirements, including the indication of the application of <i>de minimis</i> or accumulation, and the usage of non-party invoice, retrospective issuance and its date of shipment, duplication of the original certification of origin, if applicable, or other indication agreed by the Parties.
Declaration	Declaration by the exporter, or producer or their authorised representative stating that the good(s) is (are) (an) originating good(s) for the purposes of the Australia-Japan Economic Partnership Agreement.
Certification	Certification by the authorised body or other certification bodies of the exporting Party that, based on the evidence provided, the goods specified in the Certificate of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin).

Data Elements for Origin Certification Document

Data Elements	Description
Exporter or producer details	Name and address.
Description of good(s) and HS tariff classification number	Description of good(s) including HS tariff classification number (six digits) (required); number and kind of packages; marks and numbers on packages; weight (gross or net weight), quantity (quantity unit) or other measurements (litres, m <sup>3</sup> , etc.); invoice number(s) and date(s), or sufficient details to identify the consignment (if known).
Preference criteria	<p>Applicable origin criterion (WO, PE, or PSR). The rules of origin are contained in Chapter 3 (Rules of Origin) and Annex 2 (Product Specific Rules).</p> <p>NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.</p> <p>Preference criteria:</p> <p>WO The good is wholly obtained in the Party, as provided for in Article 3.3 (Rules of Origin - Wholly Obtained Goods) of this Agreement.</p> <p>PE The good is produced entirely in the Party exclusively from originating materials of the Party.</p>

	<p>PSR      The good satisfies all applicable requirements of Annex 2 (Product Specific Rules), as a result of processes performed entirely in one or both Parties by one or more producers, and the last process of production of the good, other than the operations provided for in Article 3.7 (Rules of Origin - Non-Qualifying Operations) of this Agreement, was performed in the exporting Party.</p>
Other	<p>Specifications of any other applicable origin criteria or requirements, including the indication of the application of <i>de minimis</i> or accumulation, and the usage of non-party invoice, if applicable, or other indication agreed by the Parties.</p>
Certification	<p>Certification, and its date of completion, by the importer, exporter, or producer, that, based on the evidence and records maintained, the goods specified in the origin certification documents meet all the relevant requirements of Chapter 3 (Rules of Origin) and are originating goods for the purposes of the Australia-Japan Economic Partnership Agreement.</p> <p>Name and address of the importer, exporter or producer who has completed the origin certification document.</p>

Annex 4  
Referred to in Chapter 7 (Food Supply)

LIST OF ESSENTIAL FOOD

Note: This Annex is based on the Harmonized System, as amended on 1 January 2012.

Tariff item number	Description of Goods
02.01	Meat of bovine animals, fresh or chilled
02.02	Meat of bovine animals, frozen
0206.10	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: Of bovine animals, fresh or chilled
0206.21	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: Of bovine animals, frozen: Tongues
0206.22	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: Of bovine animals, frozen: Livers
0206.29	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: Of bovine animals, frozen: Other
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
04.05	Butter and other fats and oils derived from milk; dairy spreads
04.06	Cheese and curd
10.01	Wheat and meslin

10.03	Barley
17.01	Cane or beet sugar and chemically pure sucrose, in solid form



Annex 5  
Referred to in Chapter 8 (Energy and Mineral Resources)

LIST OF ENERGY AND MINERAL RESOURCE GOODS

Note: This Annex is based on the Harmonized System, as amended on 1 January 2012.

Tariff item number	Description of Goods
2505.10	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26: Silica sands and quartz sands
2519.10	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure: Natural magnesium carbonate (magnesite)
2520.10	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders: Gypsum; anhydrite
2522.10	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25: Quicklime
2526.10	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc: Not crushed, not powdered
2526.20	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc: Crushed or powdered
2601.11	Iron ores and concentrates, including roasted iron pyrites: Iron ores and concentrates, other than roasted iron pyrites: Non-agglomerated
2601.12	Iron ores and concentrates, including roasted iron pyrites: Iron ores and concentrates, other than roasted iron pyrites: Agglomerated
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 per cent or more, calculated on the dry weight
2603.00	Copper ores and concentrates
2604.00	Nickel ores and concentrates
2605.00	Cobalt ores and concentrates

2606.00	Aluminium ores and concentrates
2607.00	Lead ores and concentrates
2608.00	Zinc ores and concentrates
2609.00	Tin ores and concentrates
2610.00	Chromium ores and concentrates
2611.00	Tungsten ores and concentrates
2613.10	Molybdenum ores and concentrates: Roasted
2613.90	Molybdenum ores and concentrates: Other
2614.00	Titanium ores and concentrates
2616.10	Precious metal ores and concentrates: Silver ores and concentrates
2616.90	Precious metal ores and concentrates: Other
2617.10	Other ores and concentrates: Antimony ores and concentrates
2617.90	Other ores and concentrates: Other
2620.11	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Containing mainly zinc: Hard zinc spelter
2620.19	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Containing mainly zinc: Other
2620.30	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Containing mainly copper
2620.40	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Containing mainly aluminium
2620.99	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds: Other: Other
2701.11	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: Coal, whether or not pulverised, but not agglomerated: Anthracite

2701.12	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: Coal, whether or not pulverised, but not agglomerated: Bituminous coal
2701.19	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: Coal, whether or not pulverised, but not agglomerated: Other coal
2701.20	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: Briquettes, ovoids and similar solid fuels manufactured from coal
2702.10	Lignite, whether or not agglomerated, excluding jet: Lignite, whether or not pulverised, but not agglomerated
2702.20	Lignite, whether or not agglomerated, excluding jet: Agglomerated lignite
2703.00	Peat (including peat litter), whether or not agglomerated
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude
2710.12	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils: Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Light oils and preparations
2710.19	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils: Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Other
2711.11	Petroleum gases and other gaseous hydrocarbons: Liquefied: Natural gas
2711.12	Petroleum gases and other gaseous hydrocarbons: Liquefied: Propane
2711.13	Petroleum gases and other gaseous hydrocarbons: Liquefied: Butanes
2711.19	Petroleum gases and other gaseous hydrocarbons: Liquefied: Other

2711.21	Petroleum gases and other gaseous hydrocarbons: In gaseous state: Natural gas
2711.29	Petroleum gases and other gaseous hydrocarbons: In gaseous state: Other
2712.10	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: Petroleum jelly
2712.20	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: Paraffin wax containing by weight less than 0.75 per cent of oil
2712.90	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: Other
2713.11	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: Petroleum coke: Not calcined
2713.12	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: Petroleum coke: Calcined
2713.20	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: Petroleum bitumen
2713.90	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: Other residues of petroleum oils or of oils obtained from bituminous minerals
2805.30	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury: Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed
2818.30	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide: Aluminium hydroxide
2846.10	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals: Cerium compounds
2846.90	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals: Other
7501.10	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy: Nickel mattes
7601.10	Unwrought aluminium: Aluminium, not alloyed

7601.20	Unwrought aluminium: Aluminium alloys
7603.10	Aluminium powders and flakes: Powders of non-lamellar structure
8105.20	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap: Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders

Annex 6  
Referred to in Chapter 9 (Trade in Services) and Chapter 14  
(Investment)

NON-CONFORMING MEASURES RELATING TO PARAGRAPH 1 OF ARTICLES  
9.7 and 14.10

PART 1  
SCHEDULE OF AUSTRALIA

Section 1  
Notes for Sections 2 and 3

1. Section 2 of the Schedule of Australia sets out, pursuant to Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), Australia's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 9.3 (Trade in Services - Market Access);
- (b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);
- (c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);
- (d) Article 9.6 (Trade in Services - Local Presence);
- (e) Article 14.8 (Investment - Senior Management and Boards of Directors); or
- (f) Article 14.9 (Investment - Prohibition of Performance Requirements).

2. Section 3 of the Schedule of Australia sets out, pursuant to Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), Australia's additional existing measures with respect to or relating to trade in financial services that are not subject to some or all of the obligations imposed by:

- (a) Article 9.3 (Trade in Services - Market Access);
- (b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);
- (c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);
- (d) Article 9.6 (Trade in Services - Local Presence);
- (e) Article 14.8 (Investment - Senior Management and Boards of Directors); or
- (f) Article 14.9 (Investment - Prohibition of Performance Requirements).

Note 1: Commitments on measures with respect to or relating to trade in financial services are undertaken subject to the limitations and conditions set forth in Chapter 9 (Trade in Services), Chapter 11 (Financial Services), Chapter 14 (Investment), this Section and the Schedule below.

Note 2: To clarify Australia's commitment with respect to Article 9.3 (Trade in Services - Market Access), enterprises supplying financial services and constituted under the laws of Australia are subject to non-discriminatory limitations on juridical form.<sup>1</sup>

Note 3: Without prejudice to other means of prudential regulation of cross-border trade in financial services, Australia reserves the right to require the non-discriminatory licensing or registration of cross-border financial service suppliers of Japan and of financial instruments in accordance with Article 11.4 (Financial Services - Domestic Regulation).

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<sup>1</sup> For example, partnerships and sole proprietorships are generally not acceptable juridical forms for authorised depository institutions in Australia. This note is not itself intended to affect, or otherwise limit, a choice by a financial service supplier of the other Party between branches or subsidiaries.

Note 4: Australia reserves the right to adopt or maintain non-discriminatory limitations concerning admission to the market of new financial services where such measures are required to achieve prudential objectives. Australia may determine the institutional and juridical form through which a new financial service may be supplied and may require authorisation for the supply of the service. Where authorisation to supply a new financial service is required, the authorisation may only be refused for prudential reasons.

3. Each Schedule entry sets out the following elements:

- (a) "Sector" refers to the sector for which the Schedule entry is made;
- (b) "Obligations Concerned" specifies the obligation(s) referred to in paragraph 1 that, pursuant to subparagraph 1(a) of Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), do not apply to the listed measure(s);
- (c) "Level of Government" indicates the level of government maintaining the listed measure(s);
- (d) "Source of Measure" means the laws, regulations or other measures that are the source of the non-conforming measure for which the Schedule entry is made. A measure cited in the "Source of Measure" element:
  - (i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement; and
  - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (e) "Description" sets out the non-conforming measure for which the Schedule entry is made.



Note 1: In accordance with Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), the articles of this Agreement specified in the "Obligations Concerned" element of an entry do not apply to the non-conforming measure identified in the "Description" element of that entry.

Note 2: A reference to National Treatment in the "Obligations Concerned" element of an entry specifies Australia's obligations under Article 9.4 (Trade in Services - National Treatment) and Article 14.3 (Investment - National Treatment).

4. Local Presence and National Treatment are separate disciplines and a measure that is only inconsistent with Local Presence (such as residency requirements) has not been reserved against National Treatment.

5. Where Australia maintains a measure that requires that a service supplier be a citizen, permanent resident or resident of its territory as a condition to the supply of a service in its territory, a Schedule entry for that measure taken with respect to Article 9.4 (Trade in Services - National Treatment), 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 9.6 (Trade in Services - Local Presence) shall operate as a Schedule entry with respect to Article 14.3 (Investment - National Treatment), 14.4 (Investment - Most-Favoured-Nation Treatment) or 14.9 (Investment - Prohibition of Performance Requirements) to the extent of that measure.

6. Australia reserves the right to maintain and to add to this Schedule any non-conforming measure at the regional level of government that existed at 1 January 2005, but was not listed in this Schedule at the date of entry into force of this Agreement, against the following obligations:

- (a) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);
- (b) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);

- (c) Article 9.6 (Trade in Services - Local Presence);
- (d) Article 14.8 (Investment - Senior Management and Boards of Directors); or
- (e) Article 14.9 (Investment - Prohibition of Performance Requirements).

## Section 2

- 1 Sector: All Sectors
- Obligations Concerned: Market Access (Article 9.3)  
National Treatment  
Senior Management and Boards of Directors (Article 14.8)
- Level of Government: Central and Regional
- Source of Measure: Australia's foreign investment policy, which includes the *Foreign Acquisitions and Takeovers Act 1975* (Cth); *Foreign Acquisitions and Takeovers Regulations 1989* (Cth); *Financial Sector (Shareholdings) Act 1998* (Cth) and Ministerial Statements. *Land Act 1994* (Qld); *Foreign Ownership of Land Register Act 1988* (Qld)
- Description: Commonwealth
- A. The following investments may be subject to objections by the Australian Government and may also require notification to the Government<sup>2</sup>:
- (a) investments by foreign persons<sup>3</sup> of 5 per cent or more

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<sup>2</sup> *Foreign Acquisitions and Takeovers Act 1975* (Cth) (FATA). "Investments" means activities covered by Part II of FATA or, where applicable, ministerial statements on foreign investment policy. Funding arrangements that include debt instruments having quasi-equity characteristics will be treated as direct foreign investment.

<sup>3</sup> A "foreign person" means, as defined in section 5 of the FATA:

- (a) a natural person not ordinarily resident in Australia;
- (b) a corporation in which a natural person not ordinarily resident in Australia or a foreign corporation holds a controlling interest;

in the media sector,  
regardless of the value of the  
investment;

- (b) investments by foreign persons  
in existing<sup>4</sup> Australian  
businesses, or prescribed  
corporations,<sup>5</sup> the value of

- 
- (c) a corporation in which two or more persons, each of whom is either a natural person not ordinarily resident in Australia or a foreign corporation, hold an aggregate controlling interest;
  - (d) the trustee of a trust estate in which a natural person not ordinarily resident in Australia or a foreign corporation holds a substantial interest; or
  - (e) the trustee of a trust estate in which two or more persons, each of whom is either a natural person not ordinarily resident in Australia or a foreign corporation, hold an aggregate substantial interest.

<sup>4</sup> For the purposes of this entry, "existing" means in existence at the time the investment is proposed or made.

<sup>5</sup> For the purposes of this entry, "prescribed corporation" means:

- (a) a trading corporation;
- (b) a financial corporation;
- (c) a corporation incorporated in a Territory under the law in force in that Territory relating to companies;
- (d) a foreign corporation that, on its last accounting date, held assets the sum of the values of which exceeded 248 million Australian Dollars (for item (b) of the entry) or 1078 million Australian Dollars (for item (c) of the entry), being assets consisting of all or any of the following:
  - (i) land situated in Australia (including legal and equitable interests in such land);
  - (ii) mineral rights;
  - (iii) shares in a corporation incorporated in Australia;
- (e) a foreign corporation that was, on its last accounting date, a holding corporation of an Australian corporation or Australian corporations, where the sum of the values on that date of the assets of the Australian corporation or Australian corporations exceeded 248 million Australian

whose assets exceeds 248 million<sup>#</sup> Australian Dollars in the following sectors:

- (i) the telecommunications sector;
- (ii) the transport sector, including airports, port facilities, rail infrastructure, international and domestic aviation and shipping services provided either within, or to and from, Australia;
- (iii) the supply of training or human resources, or the manufacture or supply of military goods, equipment, or technology, to the Australian or other

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Dollars (for item (b) of the entry) or 1078 million Australian Dollars (for item (c) of the entry);

- (f) a corporation that was, on its last accounting date, a holding corporation of a foreign corporation referred to in paragraph (d) or (e) of this footnote;
- (g) a foreign corporation that, on its last accounting date, held assets of a kind or kinds referred to in paragraph (d) of this footnote, where the sum of the values on that date of those assets was not less than one-half of the sum of the values on that date of the assets of the foreign corporation and of all the subsidiaries of that corporation; or
- (h) a foreign corporation that was, on its last accounting date, a holding corporation of an Australian corporation or Australian corporations, where the sum of the values on that date of the assets of that Australian corporation or those Australian corporations was not less than one-half of the sum of the values on that date of the assets of the foreign corporation and of all the subsidiaries of that corporation.

<sup>#</sup> This is the figure as at 1 January 2014. To be indexed on 1 January each year to the GDP implicit price deflator in the Australian National Accounts for the previous financial year. If the Agreement has not entered into force by 1 January 2015, this figure will be indexed on the date of entry into force.

- defence forces;
- (iv) the manufacture or supply of goods, equipment or technologies able to be used for a military purpose;
  - (v) the development, manufacture or supply of, or provision of services relating to, encryption and security technologies and communication systems; and
  - (vi) the extraction of (or rights to extract) uranium or plutonium, or the operation of nuclear facilities;
- (c) investments by foreign persons in existing Australian businesses, or prescribed corporations, in all other sectors, excluding financial sector companies<sup>6</sup>, the value of whose total assets exceeds 1078 million<sup>#</sup> Australian Dollars;
- (d) acquisitions by foreign

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<sup>6</sup> A "financial sector company" means, as defined in section 3 of the *Financial Sector (Shareholdings) Act 1998*:

- (a) an authorised deposit-taking institution; or
- (b) an authorised insurance company; or
- (c) a holding company of a company covered by paragraph (a) or (b) of this footnote.

<sup>#</sup> This is the figure as at 1 January 2014. To be indexed on 1 January each year to the GDP implicit price deflator in the Australian National Accounts for the previous financial year. If the Agreement has not entered into force by 1 January 2015, this figure will be indexed on the date of entry into force.

persons of developed non-residential commercial real estate valued at more than 1078 million<sup>#</sup> Australian Dollars;

- (e) direct investments by foreign government investors, irrespective of size;

Notified investments may be refused, subject to interim orders, and/or approved subject to compliance with certain conditions. Investments referred to in (a) through (e) for which no notification is required or received may be subject to orders under Sections 18 through 21 and 21A of the FATA.

B. The acquisition of a stake in an existing financial sector company by a foreign investor, or entry into an arrangement by a foreign investor, that would lead to an unacceptable shareholding situation or to practical control<sup>7</sup> of an existing financial sector company, may be refused, or be subject to certain conditions<sup>8</sup>.

C. In addition to the measures identified in this entry, other entries in Annex 6 or Annex 7 set out additional non-conforming measures imposing specific limits on, or requirements relating to, foreign investment in the following areas:

- (a) Telstra;
- (b) Commonwealth Serum

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<sup>7</sup> "Unacceptable shareholding situation" and "practical control" as defined in the *Financial Sector (Shareholdings) Act 1998*.

<sup>8</sup> Ministerial statements on foreign investment policy including the Treasurer's Press Release No. 28 of 9 April 1997.

Laboratories;

- (c) Qantas Airways Ltd.;
- (d) Australian international airlines, other than Qantas;
- (e) urban land;
- (f) agricultural land;
- (g) agribusiness;
- (h) federal leased airports; and
- (i) shipping.

#### Queensland

Certain leases (obtained at ballot), and other leases at the discretion of the Minister, may be subject to a condition that the lessee personally lives on the lease for the first seven years of its term.

While all changes to ownership of land must be registered, there is an additional duty on foreign land holders to disclose, through a prescribed notification, present interests in and acquisitions of land, disposal of interests in land and notification on ceasing to be or becoming a foreign person.

Failure to provide the information causes a breach of the Act that may result in prosecution, the imposition of financial penalties and/or forfeiture of the interest in the land to the Crown.



2	Sector:	All Sectors
	Obligations Concerned:	Local Presence (Article 9.6)
	Level of Government:	Central
	Source of Measure:	<i>Corporations Act 2001</i> (Cth) <i>Corporations Regulations 2001</i> (Cth)
	Description:	<p>At least one director of a private company must be ordinarily resident in Australia.</p> <p>At least two directors of a public company must be ordinarily resident in Australia.</p> <p>At least one secretary of a private company (if such a private company appoints one or more secretaries) must be ordinarily resident in Australia.</p> <p>At least one secretary of a public company must be ordinarily resident in Australia.</p>

3	Sector:	All Sectors
	Obligations Concerned:	National Treatment  Local Presence (Article 9.6)  Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Regional
	Source of Measure:	<i>Associations Act</i> (NT) <i>Associations Incorporations Act 1991</i> (ACT) <i>Associations Incorporations Act 1981</i> (Qld) <i>Association Incorporations Act 1985</i> (SA) <i>Associations Incorporation Act 1964</i> (Tas) <i>Associations Incorporation Reform Act</i> <i>2012</i> (Vic)
	Description:	<u>Northern Territory</u>  An application for the incorporation of an association <sup>9</sup> must be made by a person who is a resident of the Northern Territory.  The public officer of an incorporated association must be a person who is a resident of the Northern Territory.  <u>Australian Capital Territory</u>  An application for incorporation of an association must be made by a person who is a resident of the Australian Capital Territory.  The public officer of an incorporated association must be a person who is a resident of the Australian Capital

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<sup>9</sup> "Association" includes a trading association.

Territory.

#### Queensland

The office of secretary shall become vacant if the person holding that office ceases to be a resident in Queensland, or in another State but not more than 65 km from the Queensland border.

The management committee of an incorporated association must ensure the secretary is an individual residing in Queensland, or in another State but not more than 65 km from the Queensland border.

The members of the management committee of an incorporated association must ensure that the association has an address nominated for the service of documents on the association. The nominated address must be a place in the State where a document can be served personally on a person. A post office box is not a place that can be shown as a nominated address.

#### South Australia

The public officer of an incorporated association must be a person who is a resident of South Australia.

#### Tasmania

A person is not eligible to be appointed as a public officer of an incorporated association unless the person is resident in Tasmania.

#### Victoria

A person applying for the incorporation of an association must be an Australian resident.

The first secretary and secretary of an incorporated association must be Australian residents and the first secretary of an association applying for incorporation must be an Australian resident.

The first secretary of an amalgamated association must be an Australian resident.

4	Sector:	All Sectors
	Obligations Concerned:	Local Presence (Article 9.6)  Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Regional
	Source of Measure:	<i>Cooperatives Act 2002 (ACT)</i> <i>Co-operatives (Adoption of National Law) Act 2012 (NSW)</i> <i>Co-operatives Act (NT)</i> <i>Cooperatives Act 1997 (Qld)</i> <i>Co-operatives Act 1997 (SA)</i> <i>Cooperatives Act 1999 (Tas)</i> <i>Co-operatives National Law Application Act 2013 (Vic)</i> <i>Co-operatives Act 2009 (WA)</i>
	Description:	<u>All Australian States and Territories</u>  Except for South Australia, a cooperative must have a registered office in each state or territory in which it operates. In South Australia, registers must be kept at an office in South Australia.  The secretary of a cooperative must be a person ordinarily resident in Australia.  Excluding those states and territories which have implemented the Co- operatives National Law, a foreign cooperative must appoint a person who will act as agent of the cooperative in each state or territory in which it operates.  Excluding those states and territories which have implemented the Co-operatives National Law, a foreign cooperative must appoint a person resident in each state or territory in

which it operates as a person on whom all notices and legal process may be served on behalf of the cooperative.

At least two of the directors of a cooperative must be Australian residents.

5 Sector:	All Sectors
Obligations Concerned:	Local Presence (Article 9.6)
Level of Government:	Regional
Source of Measure:	<i>Partnership Act 1963</i> (ACT) <i>Partnership Act 1892</i> (NSW) <i>Partnership Act 1997</i> (NT) <i>Partnership Act 1891</i> (Qld) <i>Partnership Act 1891</i> (SA) <i>Partnership Act 1891</i> (Tas) <i>Partnership Act 1958</i> (Vic)
Description:	<u>Australian Capital Territory, New South Wales, Northern Territory, Queensland, South Australia, Tasmania and Victoria</u>  A limited partnership or an incorporated limited partnership established in a State or Territory must have an office, principal office or registered office in that State or Territory.

6 Sector: Security Services

Obligations Concerned: National Treatment

Level of Government: Regional

Source of Measure: *Security Industry Act 1997* (NSW)

Description: New South Wales

A person must be an Australian citizen or an Australian permanent resident to obtain a licence to carry on a security activity in New South Wales.



7 Sector:	All Sectors
Obligations Concerned:	Local Presence (Article 9.6)
Level of Government:	Regional
Source of Measure:	<i>Consumer Affairs and Fair Trading Act</i> (NT) <i>Consumer Affairs and Fair Trading</i> <i>(Trading Stamps) Regulations</i> (NT)
Description:	<u>Northern Territory</u>  A promoter of a third party trading scheme <sup>10</sup> must maintain an office in Australia.

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<sup>10</sup> The term "third party trading scheme" means a scheme or arrangement under which the acquisition of goods or services by a consumer from a supplier is a condition, which gives rise, or apparently gives rise, to an entitlement to a benefit from a third party in the form of goods or services or some discount, concession or advantage in connection with the acquisition of goods or services.

8 Sector: Professional Services

Obligations  
Concerned: National Treatment

Level of  
Government: Regional

Source of  
Measure: *Legal Practitioners Act 1981 (SA)*

Description: South Australia

A company that is a subsidiary of a foreign law firm is not permitted to obtain a practising certificate and is not permitted to share profits with any other company or firm.

Foreign natural persons practising foreign law may only join a local law firm as a consultant and may not enter into partnership with or employ local lawyers in South Australia.

(A person is not taken to be practising the profession of the law if he or she is only providing legal advice or services relating to the law of a place outside Australia.)

9 Sector: Professional Services

Obligations Concerned: Local Presence (Article 9.6)

Level of Government: Central

Source of Measure: *Patents Act 1990* (Cth)  
*Patent Regulations 1991* (Cth)

Description: In order to register to practise in Australia, patent attorneys must be ordinarily resident in Australia<sup>11</sup>.

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<sup>11</sup> For the purposes of this entry, a person is taken to be "ordinarily resident" in Australia if the person has his or her home in Australia or Australia is the country of his or her permanent abode even though he or she is temporarily absent from Australia. However, the person is taken not to be "ordinarily resident" in Australia if he or she resides in Australia for a special or temporary purpose only.

10	Sector:	Professional Services
	Obligations Concerned:	Local Presence (Article 9.6)  Senior Management and Boards of Directors (Article 14.8)
	Level of Government:	Regional
	Source of Measure:	<i>Trustee Companies Act 1947</i> (ACT) <i>Trustee Companies Act 1964</i> (NSW) <i>Companies (Trustees and Personal Representatives) Act 1981</i> (NT) <i>Trustee Companies Act 1968</i> (Qld) <i>Trustee Companies Act 1988</i> (SA) <i>Trustee Companies Act 1953</i> (Tas) <i>Trustee Companies Act 1984</i> (Vic) <i>Trustee Companies Act 1987</i> (WA)
	Description:	<u>Northern Territory</u>  A body corporate may not obtain a grant of probate or act as an executor of a will, or trustee of an estate of a deceased person unless it is a "licensed trustee company" as defined in section 601RAA of the <i>Corporations Act 2001</i> (Cth), or a body corporate authorised by a law of the Northern Territory to obtain a grant of probate and so act.  <u>Western Australia</u>  A company can only act as a trustee company in Western Australia if it is a "licensed trustee company" as defined in section 601RAA of the <i>Corporations Act 2001</i> (Cth).  <u>All other Australian States and Territories</u>  A body corporate may not obtain a grant of probate or act as an executor of a will and any codicil unless it is

a "licensed trustee company" within the meaning of Chapter 5D of the *Corporations Act 2001* (Cth).

11 Sector:	Professional Services
Obligations Concerned:	Local Presence (Article 9.6)
Level of Government:	Central and Regional
Source of Measure:	<i>Corporations Act 2001 (Cth)</i> <i>Co-operative Housing and Starr-Bowkett Societies Act 1998 (NSW)</i> <i>Legal Practitioners Act 1981 (SA)</i> <i>Legal Practitioners Regulations (SA)</i> <i>Estate Agents Act 1980 (Vic)</i>
Description:	<p><u>Commonwealth</u></p> <p>A person who is not ordinarily resident in Australia may be refused registration as a company auditor or liquidator. At least one partner in a firm providing auditing services must be a registered company auditor who is ordinarily resident in Australia.</p> <p><u>New South Wales</u></p> <p>A person must be ordinarily resident in New South Wales in order to be an auditor of specified kinds of societies and associations.</p> <p><u>South Australia</u></p> <p>Persons who provide auditing services for legal practitioners' trust accounts must be public accountants engaged as a principal in practice in South Australia.</p> <p><u>Victoria</u></p> <p>A firm of auditors cannot audit an estate agent's accounts unless at least one member of the firm of auditors is an Australian resident.</p>

12 Sector:	Professional Services
Obligations Concerned:	Local Presence (Article 9.6)
Level of Government:	Regional
Source of Measure:	<i>Architects Act</i> (NT)
Description:	<u>Northern Territory</u>  To qualify for registration as an architectural partnership or company, the partnership/company must have a place of business or be carrying on business within the Northern Territory.

13 Sector: Professional Services

Obligations Concerned: National Treatment  
Most-Favoured-Nation Treatment (Article 9.5)

Level of Government: Central

Source of Measure: *Migration Act 1958* (Cth)

Description: To practise as a migration agent in Australia, a person must be an Australian citizen or permanent resident or a citizen of New Zealand with a special category visa.



14 Sector: Professional Services

Obligations Concerned: Local Presence (Article 9.6)

Level of Government: Central

Source of Measure: *Customs Act 1901* (Cth)

Description: To act as a customs broker in Australia, service suppliers must provide the service in and from Australia.

15 Sector: Research and Development Services

Obligations  
Concerned: National Treatment

Level of  
Government: Regional

Source of  
Measure: *Biodiscovery Act 2004 (Qld)*

Description: Queensland

Benefit sharing agreements require sublicences for use of samples or derivatives to conduct biodiscovery research and commercialisation to be offered first to Queensland-based entities, then to Australian-based entities, and then to overseas-based entities. Any entity with a benefit sharing agreement must obtain consent before granting a sublicense to an overseas-based entity.

16 Sector:	Real Estate and Distribution Services
Obligations Concerned:	National Treatment Local Presence (Article 9.6)
Level of Government:	Regional
Source of Measure:	<i>Community Land Management Act 1989 (NSW)</i> <i>Strata Schemes Management Act 1996 (NSW)</i> <i>Property, Stock and Business Agents Act 2002 (NSW)</i> <i>Agents Licensing Act (NT)</i> <i>Agents Act 2003 (ACT)</i> <i>Property Agents and Motor Dealers Act 2000 (Qld)</i> <i>Estate Agents Act 1980 (Vic)</i> <i>Conveyancers Act 2006 (Vic)</i> <i>Real Estate and Business Agents Act 1978 (WA)</i> <i>Real Estate and Business Agents (General) Regulations 1979 (WA)</i> <i>Settlement Agents Act 1981 (WA)</i> <i>Settlement Agents Regulations 1982 (WA)</i>

Description: New South Wales

A person cannot be appointed as an agent (for a proprietor of a development lot, neighbourhood lot or strata lot) if they are not an Australian resident. A person cannot be appointed as an agent (for an owner of a lot, for dealings with the owner's corporation) if they are not an Australian resident. To be licensed as a property, stock, business, strata managing or community managing agent in NSW, licensees must have a registered office in New South Wales.

#### Northern Territory

A licensed agent<sup>12</sup> must maintain an office in Australia at or from which the conduct of business under the licence is to occur.

#### Australian Capital Territory

An estate agent must have their principal place of business in the Australian Capital Territory.

#### Queensland

In order to operate as a real estate agent, auctioneer, motor dealer or commercial agent, a person must have a business address in Queensland. This must be a physical address and not a post box.

#### Victoria

A person cannot be licensed as an estate agent unless they have a registered office in Victoria and they must maintain a principal office in

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<sup>12</sup> A "licensed agent" includes a real estate agent, business agent or conveyancing agent.

Victoria. An agent's representative must have a registered address in Victoria to which documents can be sent.

A person cannot be licensed as a conveyancer or carry on a conveyancing business in Victoria unless they maintain a principal place of business in Victoria.

#### Western Australia

A person seeking to carry on business as a real estate or business agent in Western Australia must establish and maintain a registered office in the State.

A person seeking to carry on business as a settlement agent (conveyancer) in Western Australia must ordinarily reside in the State.

A licensed settlement agent must establish and maintain a registered office in the State.

17 Sector:	Fishing and Pearling
Obligations Concerned:	Market Access (Article 9.3) National Treatment Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
Level of Government:	Central and Regional
Source of Measure:	<i>Fisheries Management Act 1991</i> (Cth) <i>Foreign Fishing Licences Levy Act 1991</i> (Cth) <i>Fisheries Management Act 1994</i> (NSW) <i>Fisheries Act 1995</i> (Vic) <i>Fish Resources Management Act 1994</i> (WA) <i>Pearling Act 1990</i> (WA) Ministerial Policy Guideline No. 17 of August 2001 (WA)
Description:	<u>Commonwealth</u>  Foreign fishing vessels <sup>13</sup> seeking to undertake fishing activity in the Australian Fishing Zone must be authorised.  Where foreign fishing vessels are authorised to undertake such fishing activity, they may be subject to a levy <sup>14</sup> .  <u>New South Wales</u>

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<sup>13</sup> For the purposes of this reservation, a "foreign fishing vessel" is one that does not meet the definition of an Australian boat under the *Fisheries Management Act 1991* (Cth), that is, an Australian-flagged boat (not owned by a foreign resident) or a boat owned by an Australian resident or corporation and built, and whose operations are based, in Australia.

<sup>14</sup> The levy charged will be in accordance with the *Foreign Fishing Licences Levy Act 1991* or any amendments thereto.

A foreign person or a foreign-owned body is not permitted to hold shares in a share management fishery.

#### Victoria

A fishery access licence or aquaculture licence can only be issued to a natural person who is an Australian resident, or to a single corporation that has a registered office in Australia.

#### Western Australia

Only an individual who is an Australian citizen or permanent resident may be a licensee within the Western Australian pearling industry.

In the case of corporations, partnerships or trusts holding licences, these must be Australian owned and/or controlled (at least 51 per cent of the issued share capital, partnership interest or trust property must be owned by Australians; the chairman, majority of the board of directors and all the company officers must be Australians and must be nominated by, and represent, Australian interests).

18 Sector:	Mining and Related Services
Obligations Concerned:	National Treatment Prohibition of Performance Requirements (Article 14.9)
Level of Government:	Regional
Source of Measure:	<i>Mount Isa Mines Limited Agreement Act 1985</i> (Qld)
Description:	<u>Queensland</u>  The operator of Mount Isa Mines shall, so far as is reasonably and economically practicable: <ul style="list-style-type: none"> <li>(a) use the services of professional consultants resident and available within Queensland;</li> <li>(b) use labour available within Queensland;</li> <li>(c) when preparing specifications, calling for tenders and letting contracts for works, materials, plant, equipment and supplies ensure that Queensland suppliers, manufacturers, and contractors are given reasonable opportunity to tender or quote; and</li> <li>(d) give proper consideration and where possible preference to Queensland suppliers, manufacturers and contractors when letting contracts or placing orders for works, materials, plant, equipment and supplies where price,</li> </ul>



quality, delivery and service  
are equal to or better than  
that obtainable elsewhere.

19 Sector: Distribution Services

Obligations Concerned: National Treatment

Level of Government: Regional

Source of Measure: *Rice Marketing Act 1983 (NSW)*  
*Marketing of Potatoes Act 1946 (WA)*

Description: New South Wales and Western Australia

New South Wales retains marketing board arrangements for rice and Western Australia retains marketing board arrangements for potatoes.

20 Sector:	Other Business Services
Obligations Concerned:	Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8)
Level of Government:	Regional
Source of Measure:	<i>Prostitution Regulation Act</i> (NT)
Description:	<u>Northern Territory</u>  To be eligible for the grant of an operator's licence or a manager's licence in respect of an escort agency business, an individual must be resident in the Northern Territory.  For a body corporate to be granted an operator's licence, its officers must also meet the residency requirement.

21 Sector: Communication Services

Obligations Concerned: Market Access (Article 9.3)  
National Treatment  
Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central

Source of Measure: *Telstra Corporation Act 1991 (Cth)*

Description: Aggregate foreign equity is restricted to no more than 35 per cent of shares of Telstra. Individual or associated group foreign investment is restricted to no more than five per cent of shares.

The chairperson and a majority of directors of Telstra must be Australian citizens and Telstra is required to maintain its head office, main base of operations and place of incorporation in Australia.

22 Sector: Distribution Services

Obligations Concerned: Local Presence (Article 9.6)

Level of Government: Regional

Source of Measure: *Firearms Act* (NT)

Description: Northern Territory

Grant of a firearms licence<sup>15</sup> requires residency in the Northern Territory. Licences and permits expire three months after the holder ceases to reside permanently in the Northern Territory.

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<sup>15</sup> Firearms licences include but are not limited to firearms dealer's licence, armourer's licence, firearms museum licence, firearms collector's licence, firearms employee licence, and paintball operator's licence.

23 Sector:	Distribution Services
Obligations Concerned:	Local Presence (Article 9.6)
Level of Government:	Regional
Source of Measure:	<i>Liquor Act</i> (NT) and policy and practice <i>Kava Management Act</i> (NT) <i>Tobacco Control Act</i> (NT) and policy and practice
Description:	<u>Northern Territory</u>

The Northern Territory Licensing Commission may require a liquor licensee where the licensee is an individual, or at least one of the licensees where the licence is held by a partnership, or the licence nominee where the licence is held by a corporation, to ordinarily reside within the general locality of the premises to which the licence relates.

The holder of a tobacco retail licence may only sell tobacco products from the premises specified in the licence.

A tobacco retail licence in relation to liquor licensed premises may only be granted to the liquor licensee of those premises.

An applicant for a retail licence for kava must ordinarily reside or carry on business in the relevant licence area in the Northern Territory.

24 Sector: Distribution Services

Obligations Concerned: Performance Requirements (Article 14.9)

Level of Government: Regional

Source of Measure: *Wine Industry Act 1994* (Qld)

Description: Queensland

In order to obtain a wine merchant's licence to sell wine, the business conducted by a person under the licence must contribute to the Queensland wine industry in a substantial way. In order to obtain a wine producer's licence to sell wine, a person must be selling wine made from fruit grown by the person on the premises to which the licence relates, or selling wine made by the person on the premises to which the licence relates.

25 Sector: Health Services

Obligations Concerned: National Treatment  
Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central

Source of Measure: *Commonwealth Serum Laboratories Act 1961* (Cth)

Description: The votes attached to significant foreign shareholdings<sup>16</sup> may not be counted in respect of the appointment, replacement or removal of more than one-third of the directors of Commonwealth Serum Laboratories (CSL) who hold office at a particular time. The head office, principal facilities used by CSL and any CSL subsidiaries used to produce products derived from human plasma collected from blood or plasma donated by individuals in Australia must remain in Australia. Two-thirds of the directors of the board of CSL and the chairperson of any meeting must be Australian citizens. CSL must not seek incorporation outside of Australia.

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<sup>16</sup> For the purposes of this entry, the term "significant foreign shareholding" means a holding of voting shares in CSL in which a foreign person has a relevant interest, if the foreign person has relevant interests in at least five per cent of the voting shares in CSL.



26 Sector:	Tourism and Travel-related Services
Obligations Concerned:	Local Presence (Article 9.6)
Level of Government:	Regional
Source of Measure:	<i>Travel Agents Act 1988</i> (Qld) <i>Travel Agents Act 1985</i> (WA) <i>Travel Agents Regulations 1986</i> (WA)
Description:	<u>Queensland</u>  In order to obtain a licence to operate as a travel agent, a person must have a business address in Queensland.  <u>Western Australia</u>  To carry on business in Western Australia as a travel agent, a person must have a principal place of business in the state.

27 Sector:	Recreational, Cultural and Sporting Services
Obligations Concerned:	Local Presence (Article 9.6)
Level of Government:	Regional
Source of Measure:	<i>Nature Conservation Act 1992 (Qld)</i> <i>Nature Conservation (Wildlife Management) Regulation 2006 (Qld)</i> <i>Nature Conservation (Administration) Regulation 2006 (Qld)</i> Nature Conservation (Protected Plants) Conservation Plan 2000 (Qld)
Description:	<u>Queensland</u>  The Chief Executive of the Queensland Department of Environment and Heritage Protection may grant a wildlife authority, <sup>17</sup> other than a wildlife movement permit, to a corporation only if the corporation has an office in the State.  The chief executive may approve a person to be an authorised cultivator or propagator for protected plants only if:  (a) in the case of a natural person, the person is a resident of the State; or  (b) if the person is a corporation, the corporation has premises in the State at which the plants are to be cultivated or propagated.

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<sup>17</sup> This term is defined in Schedule 7 of the *Nature Conservation (Administration) Regulation 2006 (Qld)*.

An individual or corporation is only taken to be a "person aggrieved" by a decision, failure to make a decision or conduct under the Act if the individual is an Australian citizen or ordinarily resident in Australia or, if a corporation, established in Australia.

28 Sector:	Transport Services
Type of Reservation:	National Treatment Local Presence (Article 9.6)
Level of Government:	Central
Source of Measure:	<i>Competition and Consumer Act 2010</i> (Cth)
Description:	<p>Every ocean carrier who provides international liner cargo shipping services to or from Australia must, at all times, be represented by a natural person who is resident in Australia.</p> <p>Only a person<sup>18</sup> affected by a registered conference agreement or by a registered non-conference ocean carrier with substantial market power may apply to the Australian Competition and Consumer Commission to examine whether conference members, and non-conference operators with substantial market power, are hindering other shipping operators from engaging efficiently in the provision of outward liner cargo services to an extent that is reasonable. For greater certainty, matters which are relevant to the determination of 'reasonable' include Australia's national interest and the interests of Australian shippers.</p>

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<sup>18</sup> For the purposes of this entry, sections 10.48 and 10.58 of Part X of the *Competition and Consumer Act 2010* list the categories of persons to whom this reservation will apply.

29 Sector: Transport Services

Obligations Concerned: Market Access (Article 9.3)  
National Treatment  
Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central

Source of Measure: *Air Navigation Act 1920* (Cth)  
Ministerial Statements

Description: Total foreign ownership of individual Australian international airlines (other than Qantas) is restricted to a maximum of 49 per cent.

Furthermore, it is required that:

- (a) at least two-thirds of the board members must be Australian citizens;
- (b) the chairperson of the board must be an Australian citizen;
- (c) the airline's head office must be in Australia; and
- (d) the airline's operational base must be in Australia.

30 Sector:	Transport Services
Obligations Concerned:	Market Access (Article 9.3)  National Treatment  Senior Management and Boards of Directors (Article 14.8)
Level of Government:	Central
Source of Measure:	<i>Qantas Sale Act 1992</i> (Cth)
Description:	Total foreign ownership of Qantas Airways Ltd is restricted to a maximum of 49 per cent in aggregate, with individual foreign holdings limited to 25 per cent and aggregate holdings by foreign airlines to 35 per cent. In addition: <ul style="list-style-type: none"> <li>(a) the head office of Qantas must always be located in Australia;</li> <li>(b) the majority of Qantas' operational facilities must be located in Australia;</li> <li>(c) at all times, at least two-thirds of the directors of Qantas must be Australian citizens;</li> <li>(d) at a meeting of the board of directors of Qantas, the director presiding at the meeting (however described) must be an Australian citizen; and</li> <li>(e) Qantas is prohibited from taking any action to become incorporated outside Australia.</li> </ul>

31 Sector:	Transport Services
Obligations Concerned:	National Treatment Local Presence (Article 9.6)
Level of Government:	Regional
Source of Measure:	<i>Commercial Passenger (Road Transport) Act (NT)</i> <i>Road Transport (Public Passenger Services) Regulations 2002 (ACT)</i>
Description:	<u>Northern Territory</u>  A taxi licence will be cancelled where the holder, being an individual, has not been ordinarily resident in the Northern Territory for more than 6 months or, being a body corporate, has ceased for more than 6 months to have its principal place of business in the Northern Territory.  <u>Australian Capital Territory</u>  An application for accreditation to run a public transport service must be made by an Australian citizen or permanent resident of Australia.

### Section 3

32 Sector:	Financial Services
Obligations Concerned:	National Treatment Market Access (Article 9.3)
Level of Government:	Central
Source of Measure:	<i>Banking Act 1959 (Cth)</i> <i>Banking Amendment Regulations 2000 (No. 1)</i> <i>Payment Systems (Regulation) Act 1998 (Cth)</i>
Description:	<p>To undertake banking business in Australia an entity must be a body corporate and authorised by the Australian Prudential Regulation Authority (APRA) as an authorised deposit-taking institution (ADI).</p> <p>Foreign deposit-taking institutions (including foreign banks) may only operate a banking business in Australia through locally incorporated deposit-taking subsidiaries or authorised branches (foreign ADIs), or through both structures.</p> <p>A foreign ADI is not permitted to accept initial deposits (and other funds) from individuals and non-corporate institutions of less than 250,000 Australian Dollars.</p> <p>A foreign deposit-taking institution that operates a representative office in Australia is not permitted to undertake any banking business, including advertising for deposits, in Australia. Such a representative office is only permitted to act as a liaison point.</p>



Foreign banks located overseas may only raise funds in Australia through the issue of debt securities provided those securities are offered/traded in parcels of not less than 500,000 Australian Dollars and the securities and any associated information memoranda clearly state the issuing bank is not authorised under the *Banking Act 1959* in Australia.

33 Sector: Financial Services

Obligations  
Concerned: National Treatment

Level of  
Government: Central

Source of  
Measure: *Commonwealth Banks Act 1959* (Cth)

Description: Liabilities of the Commonwealth Bank,  
previously Commonwealth Government-  
owned, are covered by transitional  
guarantee arrangements.

34 Sector: Financial Services

Obligations Concerned: Local Presence (Article 9.6)

Level of Government: Regional

Source of Measure: *Credit (Administration) Act 1984 (WA)*  
*Credit (Administration) Regulations 1985 (WA)*  
*Debt Collectors Licensing Act 1964 (WA)*  
*Debt Collectors Licensing Regulations 1964 (WA)*  
*Finance Brokers Control Act 1975 (WA)*  
*Finance Brokers (General) Regulations 1977 (WA)*

Description: Western Australia

A natural person (whether alone or in partnership with other persons) or an incorporated body seeking to carry on a business of providing credit in Western Australia (including where the provision of the credit is connected with the carrying on of another business), must have a principal office in Australia and a principal place of business in Western Australia.

Any person (including an incorporated body) seeking to exercise or carry on the business or any functions of a debt collector in Western Australia, must have a principal place of business in the State.

A natural person seeking to carry on business as a finance broker in Western Australia must be ordinarily resident in Western Australia. A finance broker must have a registered office in Western Australia while carrying on business as a broker.

35 Sector: Financial Services

Obligations concerned: Local Presence (Article 9.6)

Level of Government: Regional

Source of Measure: *Second-hand Dealers and Pawnbrokers Act 2003 (Qld)*

Description: Queensland

A person operating as a second-hand dealer or as a pawnbroker must have a principal place of business in Queensland where a document can be served personally. A post office box does not suffice.

PART 2  
SCHEDULE OF JAPAN

Section 1  
Notes for Section 2

1. Section 2 of the Schedule of Japan sets out, in accordance with Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), the reservations taken by Japan with respect to existing measures that do not conform with obligations imposed by:

- (a) Article 9.3 (Trade in Services - Market Access);
- (b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);
- (c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);
- (d) Article 9.6 (Trade in Services - Local Presence);
- (e) Article 14.8 (Investment - Senior Management and Boards of Directors); or
- (f) Article 14.9 (Investment - Prohibition of Performance Requirements).

2. Each reservation sets out the following elements:

- (a) "Sector" refers to the general sector in which the reservation is taken;
- (b) "Sub-Sector" refers to the specific sector in which the reservation is taken;
- (c) "Industry Classification" refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;

- (d) "Type of Reservation" specifies the obligations referred to in paragraph 1 for which the reservation is taken;
- (e) "Level of Government" indicates the level of government maintaining the measure for which the reservation is taken;
- (f) "Measures" identifies the existing laws, regulations or other measures for which the reservation is taken. A measure cited in the "Measures" element:
  - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
  - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (g) "Description" sets out, with regard to the obligations referred to in paragraph 1, the non-conforming aspects of the existing measures for which the reservation is taken.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant provisions of the Chapters against which the reservation is taken, and the "Measures" element shall prevail over all the other elements.

4. With respect to financial services:

- (a) for prudential reasons within the context of Article 11.4 (Financial Services - Domestic Regulation), Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with a regulatory framework aimed at achieving such prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws.
- (b) services supplied in the Area of Australia to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (n) (ii) of Article 9.2 (Trade in Services - Definitions).

5. With respect to air transport services, measures affecting traffic rights or measures affecting services directly related to the exercise of traffic rights are not listed in this Schedule, as these are excluded from the scope of Chapter 9 (Trade in Services) pursuant to subparagraph 2(a) of Article 9.1 (Trade in Services - Scope).

6. Laws and regulations with regard to spectrum availability affecting obligations under Article 9.3 (Trade in Services - Market Access) are not included in this Schedule, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001).

7. For the purposes of this Part, the term "JSIC" means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 6 November 2007.

Section 2

1 Sector: Agriculture, Forestry and Fisheries, and Related Services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 12 in Part 2 (the Schedule of Japan) in Annex 7)

Sub-Sector:

Industry Classification: JSIC 01 Agriculture  
JSIC 02 Forestry  
JSIC 03 Fisheries, except aquaculture  
JSIC 04 Aquaculture  
JSIC 6324 Agricultural cooperatives  
JSIC 6325 Fishery and fishery processing cooperatives  
JSIC 871 Agriculture, forestry and fisheries cooperative associations, n.e.c.

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27  
Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment



The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in Japan in agriculture, forestry and fisheries, and related services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 12 in Part 2 (the Schedule of Japan) in Annex 7).

2 Sector: Automobile Maintenance Business

Sub-Sector: Motor Vehicle Disassembling Repair Business

Industry Classification: JSIC 89 Automobile maintenance services

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Road Vehicle Law (Law No. 185 of 1951), Chapter 6

Description: Trade in Services

A person who intends to conduct motor vehicle disassembling repair businesses is required to establish a workplace in Japan and to obtain an approval of the Director-General of the District Transport Bureau having jurisdiction over the district where the workplace is located.

3 Sector: Business Services

Sub-Sector:

Industry Classification: JSIC 9111 Employment services  
 JSIC 9121 Worker dispatching services

Type of Reservation: Market Access (Article 9.3)  
 Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Employment Security Law (Law No. 141 of 1947), Chapters 3 and 3-3

Law Concerning Securing the Proper Operation of Worker Dispatching Undertakings and Protecting Dispatched Workers (Law No. 88 of 1985), Chapter 2

Port Labour Law (Law No. 40 of 1988), Chapter 4

Mariner's Employment Security Law (Law No. 130 of 1948), Chapter 3

Law Concerning the Improvement of Employment of Construction Workers (Law No. 33 of 1976), Chapters 5 and 6

Description: Trade in Services

A person who intends to supply the following services for enterprises in Japan is required to have an establishment in Japan and to obtain permission from, or to submit notification to, the competent authority, as applicable:

(a) private job placement services including fee-charging job placement services for construction workers; or

- (b) worker dispatching services including stevedore dispatching services, mariner dispatching services and work opportunities securing services for construction workers.

Labour supply services may be supplied only by a labour union which has obtained permission from the competent authority pursuant to the Employment Security Law or Mariner's Employment Security Law.

4 Sector: Collection Agency Services

Sub-Sector:

Industry Classification: JSIC 6619 Miscellaneous financial auxiliaries

JSIC 7299 Professional services, n.e.c.

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998), Articles 3 and 4

Attorney Law (Law No. 205 of 1949), Articles 72 and 73

Description: Trade in Services

A person who intends to supply collection agency services which constitute the practice of law in respect of legal cases is required to be qualified as a lawyer under the laws and regulations of Japan ("Bengoshi"), a legal professional corporation under the laws and regulations of Japan ("Bengoshi-hojin") or an enterprise established under the Special Measures Law Concerning Credit Management and Collection Business and to establish an office in Japan.

No person may take over and recover other person's credits as business except an enterprise established under the Special Measures Law Concerning Credit Management and Collection Business that handles credits pursuant to provisions of that Law.

5 Sector: Construction

Sub-Sector:

Industry Classification: JSIC 06 Construction work, general, including public and private construction work

JSIC 07 Construction work by specialist contractor, except equipment installation work

JSIC 08 Equipment installation work

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Construction Business Law (Law No. 100 of 1949), Chapter 2

Law Concerning Recycling of Construction Materials (Law No. 104 of 2000), Chapter 5

Description: Trade in Services

1. A person who intends to conduct construction business is required to establish a place of business in Japan and to obtain permission from the Minister of Land, Infrastructure, Transport and Tourism or from the prefectural governor having jurisdiction over the district where the place of business is located.

2. A person who intends to conduct demolition work business is required to establish a place of business in Japan and to be registered with the prefectural governor having jurisdiction over the district where the place of business is located.

6 Sector: Distribution Services

Sub-Sector: Wholesale Trade Services, Retailing Services, Commission Agents' Services, Related to Alcoholic Beverages

Industry Classification: JSIC 5222 Liquors  
 JSIC 5851 Liquor stores

Type of Reservation: Market Access (Article 9.3)

Level of Government: Central Government

Measures: Liquor Tax Law (Law No. 6 of 1953), Articles 9, 10 and 11

Description: Trade in Services

The number of licences conferred to service suppliers in those sub-sectors may be limited.

7 Sector: Distribution Services

Sub-Sector: Wholesale Trade Services supplied at  
Public Wholesale Market

Industry  
Classification: JSIC 521 Agricultural, animal and  
poultry farm and aquatic  
products

Type of  
Reservation: Market Access (Article 9.3)

Level of  
Government: Central Government

Measures: Wholesale Market Law (Law No. 35 of  
1971), Articles 15, 17 and 33

Description: Trade in Services

The number of licences conferred to  
wholesale trade service suppliers at  
public wholesale markets may be  
limited.



8 Sector: Education, Learning Support

Sub-Sector: Higher Educational Services

Industry Classification: JSIC 816 Institution of higher education

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Fundamental Law of Education (Law No. 120 of 2006), Article 6  
School Education Law (Law No. 26 of 1947), Article 2  
Private School Law (Law No. 270 of 1949), Article 3

Description: Trade in Services

Higher educational services supplied as formal education in Japan must be supplied by formal education institutions. Formal education institutions must be established by school juridical persons.

The term "formal education institutions" means elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, junior colleges, colleges of technology, special support schools and kindergartens.

The term "school juridical person" means a non-profit juridical person established for the purposes of supplying educational services under the law of Japan.

9 Sector: Financial Services

Sub-Sector: Banking and Other Financial Services  
(excluding Insurance and  
Insurance-Related Services)

Industry  
Classification: JSIC 622 Banks, except central bank  
JSIC 631 Financial institutions for  
small-businesses

Type of  
Reservation: National Treatment (Articles 9.4 and  
14.3)

Level of  
Government: Central Government

Measures: Deposit Insurance Law (Law No. 34 of  
1971), Article 2

Description: Trade in Services and Investment

The deposit insurance system does not  
cover deposits taken by branches of  
foreign banks.

10 Sector: Financial Services

Sub-Sector: Insurance and Insurance-Related Services

Industry Classification: JSIC 672 Non-life insurance institutions  
 JSIC 6742 Non-life insurance agents and brokers

Type of Reservation: Market Access (Article 9.3)  
 Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Insurance Business Law (Law No. 105 of 1995), Articles 185, 186, 275, 276, 277, 286 and 287  
 Cabinet Order for Enforcement of Insurance Business Law (Cabinet Order No. 425 of 1995), Articles 19 and 39-2  
 Ministerial Ordinance for Enforcement of Insurance Business Law (Ministerial Ordinance of the Ministry of Finance No. 5 of 1996), Articles 116 and 212-6

Description: Trade in Services

Commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:

- (a) goods being transported within Japan; and
- (b) ships of Japanese registration which are not used for international maritime transport.

11 Sector: Heat Supply

Sub-Sector:

Industry Classification: JSIC 3511 Heat supply

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the heat supply industry in Japan.

12 Sector: Information and Communications

Sub-Sector: Telecommunications

Industry Classification: JSIC 3700 Head offices primarily engaged in managerial operations

JSIC 3711 Regional telecommunications, except wired broadcast telephones

JSIC 3731 Services incidental to telecommunications

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central Government

Measures: Law Concerning Nippon Telegraph and Telephone Corporation, etc. (Law No. 85 of 1984), Articles 6 and 10

Description: Trade in Services and Investment

1. Nippon Telegraph and Telephone Corporation may not enter the name and address in its register of shareholders if the aggregate of the ratio of the voting rights directly and/or indirectly held by the persons set forth in subparagraphs (a) through (c) reaches or exceeds one third:

- (a) a natural person who does not have Japanese nationality;
- (b) a foreign government or its representative; and
- (c) a foreign legal person or a foreign entity.

2. Any natural person who does not have Japanese nationality may not assume the office of director or auditor of Nippon Telegraph and Telephone Corporation, Nippon Telegraph and Telephone East Corporation and Nippon Telegraph and Telephone West Corporation.

13 Sector: Information and Communications

Sub-Sector: Telecommunications and Internet Based Services

Industry Classification: JSIC 3711 Regional telecommunications, except wired broadcast telephones

JSIC 3712 Long-distance telecommunications

JSIC 3719 Miscellaneous fixed telecommunications

JSIC 3721 Mobile telecommunications

JSIC 401 Internet based services

Note: The activities covered by the reservation under JSIC 3711, 3712, 3719, 3721 or 401 are limited to the activities which are subject to the registration obligation under Article 9 of the Telecommunications Business Law (Law No. 86 of 1984).

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in telecommunications business and internet based services in Japan.

14 Sector: Manufacturing

Sub-Sector: Shipbuilding and Repairing, and Marine Engines

Industry Classification: JSIC 3131 Shipbuilding and repairing

Type of Reservation: Market Access (Article 9.3)

Level of Government: Central Government

Measures: Shipbuilding Law (Law No. 129 of 1950), Articles 2, 3 and 3-2

Description: Trade in Services

A person who intends to establish or extend docks, which can be used to manufacture or repair vessels of 500 gross tonnage or more and/or 50 metres in length or more, is required to obtain permission from the Minister of Land, Infrastructure, Transport and Tourism. The issuance of a licence is subject to the requirements of an economic needs test.



15 Sector: Manufacturing

Sub-Sector: Drugs and Medicines Manufacturing

Industry Classification: JSIC 1653 Biological preparations

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the biological preparations manufacturing industry in Japan. For greater certainty, "biological preparations manufacturing industry" deals with economic activities in establishment which mainly produces vaccine, serum, toxoid, antitoxin and some preparations similar to the aforementioned products, or blood products.

16 Sector: Manufacturing

Sub-Sector: Leather and Leather Products  
Manufacturing

Industry Classification: JSIC 1189 Textile apparel and accessories, n.e.c.

JSIC 1694 Gelatine and adhesives

JSIC 192 Rubber and plastic footwear and its findings

JSIC 2011 Leather tanning and finishing

JSIC 2021 Mechanical leather products, except gloves and mittens

JSIC 2031 Cut stock and findings for boots and shoes

JSIC 2041 Leather footwear

JSIC 2051 Leather gloves and mittens

JSIC 2061 Baggage

JSIC 207 Handbags and small leather cases

JSIC 2081 Fur skins

JSIC 2099 Miscellaneous leather products

JSIC 3253 Sporting and athletic goods

Note 1: The activities covered by the reservation under JSIC 1189 or 3253 are limited to the activities related to leather and leather products manufacturing.

Note 2: The activities covered by the reservation under JSIC 1694 are limited to the activities related to animal glue (nikawa) and gelatine manufacturing.

Type of Reservation:	National Treatment (Articles 9.4 and 14.3)
Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27  Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
Description:	Trade in Services and Investment  The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the leather and leather products manufacturing industry in Japan.

17 Sector: Matters Related to the Nationality of a Ship

Sub-Sector:

Industry Classification:

Type of Reservation: Market Access (Article 9.3)  
National Treatment (Articles 9.4 and 14.3)  
Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central Government

Measures: Ship Law (Law No. 46 of 1899), Article 1

Description: Trade in Services and Investment

Nationality requirement applies to the supply of international maritime transport services (including services of passenger transportation and freight transportation) through establishment of a registered company operating a fleet flying the flag of Japan.

The term "nationality requirement" means that the ship must be owned by a Japanese national, or a company established under the laws and regulations of Japan, of which all the representatives and not less than two-thirds of the executives administering the affairs are Japanese nationals.

18 Sector: Measuring Services

Sub-Sector:

Industry Classification: JSIC 7441 Commodity inspection service  
 JSIC 745 Surveyor certification

Type of Reservation: Market Access (Article 9.3)  
 Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Measurement Law (Law No. 51 of 1992),  
 Chapters 3, 5, 6 and 8

Regulations on Measurement Law  
 (Ministerial Ordinance of the Ministry  
 of International Trade and Industry  
 No. 69 of 1993)

Ministerial Ordinance for Designated  
 Inspection Body, Designated  
 Verification Body, Designated  
 Measurement Certification Inspection  
 Body and Specified Measurement  
 Certification Accreditation Body  
 (Ministerial Ordinance of the Ministry  
 of International Trade and Industry  
 No. 72 of 1993)

Description: Trade in Services

1. A person who intends to supply services of conducting the periodic inspection of specified measuring instruments is required to establish a legal person in Japan and to be designated by the prefectural governor having jurisdiction over the district where the person intends to conduct such inspection, or by the head of a specified municipality in case the place where the person intends to conduct such inspection is located within the district of such specified municipality.

2. A person who intends to supply services of conducting the verification of specified measuring instruments is required to establish a legal person in Japan and to be designated by the Minister of Economy, Trade and Industry.

3. A person who intends to conduct measurement certification business, including specified measurement certification business, is required to have an establishment in Japan and to be registered with the prefectural governor having jurisdiction over the district where the establishment is located.

4. A person who intends to supply services of conducting the inspection of specified measuring instruments used for the measurement certification is required to establish a legal person in Japan and to be designated by the prefectural governor having jurisdiction over the district where the person intends to conduct such inspection.

5. A person who intends to supply services of conducting the accreditation for a person engaged in specified measurement certification business is required to establish a legal person in Japan, and to be designated by the Minister of Economy, Trade and Industry.

6. A person who intends to supply services of conducting the calibration of measuring instruments is required to establish a legal person in Japan and to be designated by the Minister of Economy, Trade and Industry.

19 Sector: Medical, Health Care and Welfare

Sub-Sector:

Industry Classification: JSIC 8599 Miscellaneous social insurance, social welfare and care services

Type of reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Law Concerning Collection of Labour Insurance Premium (Law No. 84 of 1969), Chapter 4  
Enforcement Regulations for the Law Concerning Collection of Labour Insurance Premium (Ministerial Ordinance of the Ministry of Labour No. 8 of 1972)

Description: Trade in Services  
Only an association of business proprietors or a federation of such associations approved by the Minister of Health, Labour and Welfare under the laws and regulations of Japan may conduct labour insurance businesses entrusted by business proprietors. An association which intends to conduct such labour insurance businesses under the laws and regulations of Japan is required to establish an office in Japan, and to obtain the approval of the Minister of Health, Labour and Welfare.

20 Sector: Mining

Sub-Sector:

Industry Classification: JSIC 05 Mining and quarrying of stone and gravel

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Mining Law (Law No. 289 of 1950), Chapters 2 and 3

Description: Trade in Services and Investment

Only a Japanese national or an enterprise of Japan may have mining rights or mining lease rights.



21 Sector: Oil Industry

Sub-Sector:

Industry Classification: JSIC 053 Crude petroleum and natural gas production

JSIC 1711 Petroleum refining

JSIC 1721 Lubricating oils and greases (not made in petroleum refineries)

JSIC 1741 Paving materials

JSIC 1799 Miscellaneous petroleum and coal products

JSIC 4711 Ordinary warehousing

JSIC 4721 Refrigerated warehousing

JSIC 5331 Petroleum

JSIC 6051 Petrol stations (gasoline service stations)

JSIC 6052 Fuel stores, except gasoline service stations

JSIC 9299 Miscellaneous business services, n.e.c.

Note 1: The activities covered by the reservation under JSIC 1741, 1799, 4711, 4721 or 6052 are limited to those related to the oil industry.

Note 2: The activities covered by the reservation under JSIC 9299 are limited to those related to the liquefied petroleum gas industry.

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct  
Investment (Cabinet Order No. 261 of  
1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the oil industry in Japan. All organic chemicals such as ethylene, ethylene glycol and polycarbonates are outside the scope of the oil industry. Therefore, prior notification under the Foreign Exchange and Foreign Trade Law is not required for investments in the manufacture of these products.

22 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7211 Lawyers' offices

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Attorney Law (Law No. 205 of 1949),  
Chapters 3, 4, 4-2, 5 and 9

Description: Trade in Services

A natural person who intends to supply legal services is required to be qualified as a lawyer under the laws and regulations of Japan ("Bengoshi") and to establish an office within the district of the local bar association to which the natural person belongs.

An enterprise which intends to supply legal services is required to establish a legal professional corporation under the laws and regulations of Japan ("Bengoshi-Hojin").

23 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7211 Lawyers' offices

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Law on Special Measures Concerning the Handling of Legal Services by Foreign Lawyers (Law No. 66 of 1986), Chapters 2 and 4

Description: Trade in Services

A natural person who intends to supply legal advisory services concerning foreign laws is required to be qualified as a registered foreign lawyer under the laws and regulations of Japan ("Gaikoku-Ho-Jimu-Bengoshi") and to establish an office within the district of the local bar association to which the natural person belongs.

A registered foreign lawyer under the laws and regulations of Japan is required to stay in Japan for not less than 180 days per year.

24 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7212 Patent attorneys' offices

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Patent Attorney Law (Law No. 49 of 2000), Chapters 3, 6 and 8

Description: Trade in Services

A natural person who intends to supply patent attorney services is required to be qualified as a patent attorney under the laws and regulations of Japan ("Benrishi").

An enterprise which intends to supply patent attorney services is required to establish a patent business corporation under the laws and regulations of Japan ("Tokkyo-Gyomu-Hojin").

25 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7221 Notaries public's and  
judicial scriveners' offices

Type of Reservation: Market Access (Article 9.3)  
National Treatment (Article 9.4)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Notary Law (Law No. 53 of 1908),  
Chapters 2 and 3

Description: Trade in Services

Only a Japanese national may be appointed as a notary in Japan.

The notary is required to establish an office in the place designated by the Minister of Justice.

26 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7221 Notaries public's and  
judicial scriveners' offices

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Judicial Scrivener Law (Law No. 197 of  
1950), Chapters 3, 4, 5, 7 and 10

Description: Trade in Services

A natural person who intends to supply judicial scrivener services is required to be qualified as a judicial scrivener under the laws and regulations of Japan ("Shiho-Shoshi") and to establish an office within the district of the judicial scrivener association to which the natural person belongs.

An enterprise which intends to supply judicial scrivener services is required to establish a judicial scrivener corporation under the laws and regulations of Japan ("Shiho-Shoshi-Hojin").

27 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7241 Certified public accountants' offices

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Certified Public Accountant Law (Law No. 103 of 1948), Chapters 3, 5-2 and 7

Description: Trade in Services

A natural person who intends to supply certified public accountants services is required to be qualified as a certified public accountant under the laws and regulations of Japan ("Koninkaikeishi").

An enterprise which intends to supply certified public accountants services is required to establish an audit corporation under the laws and regulations of Japan ("Kansa-Hojin").



28 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7242 Auditors' offices

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Certified Public Tax Accountant Law (Law No. 237 of 1951), Chapters 3, 4, 5-2, 6 and 7  
Enforcement Regulation on Certified Public Tax Accountant Law (Ministerial Ordinance of the Ministry of Finance No. 55 of 1951)

Description: Trade in Services

A natural person who intends to supply certified public tax accountant services is required to be qualified as a certified public tax accountant under the laws and regulations of Japan ("Zeirishi") and to establish an office within the district of certified public tax accountant association to which the natural person belongs.

An enterprise which intends to supply certified public tax accountant services is required to establish a certified public tax accountant corporation under the laws and regulations of Japan ("Zeirishi-Hojin").

29 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7231 Administrative scriveners' offices

JSIC 7294 Certified real estate appraisers

JSIC 7299 Professional services, n.e.c.

JSIC 7421 Architectural design services

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Architect and/or Building Engineer Law (Law No. 202 of 1950), Chapters 1, 2 and 6

Description: Trade in Services

An architect and/or building engineer, qualified as such under the laws and regulations of Japan ("Kenchikushi"), or a person employing such an architect and/or building engineer, who intends to conduct business of design, superintendence of construction work, administrative work related to construction work contracts, supervision of building construction work, survey and evaluation of buildings, and representation in procedure under the laws and regulations concerning construction, upon request from others for remuneration, is required to establish an office in Japan.

30 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7251 Certified social insurance and labour consultants' offices

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Certified Social Insurance and Labour Consultant Law (Law No. 89 of 1968), Chapters 2-2, 4-2, 4-3 and 5

Description: Trade in Services

A natural person who intends to supply social insurance and labour consultant services is required to be qualified as a certified social insurance and labour consultant under the laws and regulations of Japan ("Shakai-Hoken-Romushi") and to establish an office in Japan.

An enterprise which intends to supply social insurance and labour consultant services is required to establish a certified social insurance and labour consultant corporation under the laws and regulations of Japan ("Shakai-Hoken-Romushi-Hojin").

31 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7231 Administrative scriveners' office

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Administrative Scrivener Law (Law No. 4 of 1951), Chapters 3, 4, 5 and 8

Description: Trade in Services

A natural person who intends to supply administrative scrivener services is required to be qualified as an administrative scrivener under the laws and regulations of Japan ("Gyousei-Shoshi") and to establish an office within the district of the administrative scrivener association to which the natural person belongs.

An enterprise which intends to supply administrative scrivener services is required to establish an administrative scrivener corporation under the laws and regulations of Japan ("Gyousei-Shoshi-Hojin").

32 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7299 Professional services  
n.e.c.

Type of Reservation: Market Access (Article 9.3)

Level of Government: Central Government

Measures: Maritime Procedure Agents Law (Law No. 32 of 1951), Article 17

Description: Trade in Services

Maritime procedure agent services must be supplied by a natural person who is qualified as a maritime procedure agent under the laws and regulations of Japan ("Kaijidairishi").

33 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7222 Land and house surveyors' offices

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Land and House Surveyor Law (Law No. 228 of 1950), Chapters 3, 4, 5, 7 and 10

Description: Trade in Services

A natural person who intends to supply land and house surveyor services is required to be qualified as a land and house surveyor under the laws and regulations of Japan ("Tochi-Kaoku-Chosashi") and to establish an office within the district of the land and house surveyor association to which the natural person belongs.

An enterprise which intends to supply land and house surveyor services is required to establish a land and house surveyor corporation under the laws and regulations of Japan ("Tochi-Kaoku-Chosashi-Hojin").

34 Sector: Real Estate

Sub-Sector:

Industry Classification: JSIC 6811 Sales agents of buildings and houses

JSIC 6812 Land subdividers and developers

JSIC 6821 Real estate agents and brokers

JSIC 6941 Real estate managers

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Building Lots and Buildings Transaction Business Law (Law No. 176 of 1952), Chapter 2

Real Estate Syndication Law (Law No. 77 of 1994), Chapters 2 and 4-2

Law Concerning Improving Management of Condominiums (Law No. 149 of 2000), Chapter 3

Description: Trade in Services

1. A person who intends to conduct building lots and buildings transaction business is required to establish an office in Japan and to obtain a licence from the Minister of Land, Infrastructure, Transport and Tourism or from the prefectural governor having jurisdiction over the district where the office is located.

2. A person who intends to conduct real estate syndication business is required to establish an office in Japan, and to obtain permission from the competent Minister or from the prefectural governor having jurisdiction over the district where the office is located or to submit notification to the competent Minister.

3. A person who intends to conduct condominiums management business is required to establish an office in Japan and to be registered in the list maintained by the Ministry of Land, Infrastructure, Transport and Tourism.



35 Sector: Real Estate Appraisal Services

Sub-Sector:

Industry Classification: JSIC 7294 Certified real estate appraisers

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Law Concerning the Appraisal of Real Estate (Law No. 152 of 1963), Chapter 3

Description: Trade in Services

A person who intends to supply real estate appraisal services is required to establish an office in Japan and to be registered in the list maintained by the Ministry of Land, Infrastructure, Transport and Tourism or the prefecture having jurisdiction over the district where the office is located.

36 Sector: Seafarers

Sub-Sector:

Industry Classification: JSIC 031 Marine fisheries  
 JSIC 451 Oceangoing transport  
 JSIC 452 Coastwise transport

Type of Reservation: Market Access (Article 9.3)  
 National Treatment (Article 9.4)

Level of Government: Central Government

Measures: Mariners Law (Law No. 100 of 1947), Chapter 4

Official Notification of the Director General of Seafarers Department, Maritime Technology and Safety Bureau of the Ministry of Transport, No. 115, 1990

Official Notification of the Director General of Seafarers Department, Maritime Technology and Safety Bureau of the Ministry of Transport, No. 327, 1990

Official Notification of the Director General of Maritime Bureau of the Ministry of Land, Infrastructure and Transport, No. 153, 2004

Description: Trade in Services

Foreign nationals employed by Japanese enterprises except for the seafarers referred to in the relevant official notifications may not work on vessels flying the Japanese flag.

37 Sector: Security Guard Services

Sub-Sector:

Industry Classification: JSIC 923 Guard services

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in security guard services in Japan.

38 Sector: Services Related to Occupational Safety and Health

Sub-Sector:

Industry Classification: JSIC 7299 Professional services, n.e.c.

JSIC 7441 Commodity inspection services

JSIC 7452 Environmental surveying certification

JSIC 8222 Vocational guidance centers

Type of Reservation: Market Access (Article 9.3)

Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Industrial Safety and Health Law (Law No. 57 of 1972), Chapters 5 and 8

Ministerial Ordinance for Registration and Designation related to Industrial Safety and Health Law and Orders based on the Law (Ministerial Ordinance of the Ministry of Labour No. 44 of 1972)

Working Environment Measurement Law (Law No. 28 of 1975), Chapters 2 and 3

Enforcement Regulation of the Working Environment Measurement Law (Ministerial Ordinance of the Ministry of Labour No. 20 of 1975)

Description: Trade in Services

A person who intends to supply inspection or verification services for working machines, skill training courses and other related services in connection with occupational safety and health, or working environment measurement services is required to be resident or to establish an office in Japan, and to be registered with the Minister of Health, Labour and Welfare or Director-General of the Prefectural Labour Bureau.

39 Sector: Surveying Services

Sub-Sector:

Industry Classification: JSIC 7422 Surveying services

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Survey Law (Law No. 188 of 1949),  
Chapter 6

Description: Trade in Services

A person who intends to supply surveying services is required to establish a place of business in Japan and to be registered with the Minister of Land, Infrastructure, Transport and Tourism.

40 Sector: Transport

Sub-Sector: Air Transport

Industry Classification: JSIC 4600 Head office primarily engaged in managerial operations

JSIC 4611 Air transport

Type of Reservation: National Treatment (Article 14.3)

Most-Favoured-Nation Treatment (Article 14.4)

Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Civil Aeronautics Law (Law No. 231 of 1952), Chapters 7 and 8

Description: Investment

1. The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in air transport businesses in Japan.

2. Permission of the Minister of Land, Infrastructure, Transport and Tourism for conducting air transport businesses as a Japanese air carrier is not granted to the following natural persons or entities applying for the permission:

(a) a natural person who does not have Japanese nationality;

(b) a foreign country, or a foreign public entity or its

equivalent;

- (c) a legal person or other entity constituted under the laws of any foreign country; and
- (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of voting rights are held by natural persons or entities referred to in subparagraph (a), (b) or (c).

In the event an air carrier falls into a natural person or an entity referred to in subparagraphs (a) through (d), the permission will lose its effect. The conditions for the permission also apply to companies such as holding companies, which have substantial control over the air carriers.

3. A Japanese air carrier or a company having substantial control over such air carrier, such as a holding company, may reject the request from a natural person or an entity set forth in subparagraphs 2(a) through (c), who owns equity investments in such air carrier or company, to enter its name and address in the register of shareholders, in the event such air carrier or company falls into a legal person referred to in subparagraph 2(d) by accepting such request.

4. Foreign air carriers are required to obtain permission of the Minister of Land, Infrastructure, Transport and Tourism to conduct international air



transport businesses.

5. Permission of the Minister of Land, Infrastructure, Transport and Tourism is required for the use of foreign aircraft for air transportation of passengers or cargoes to and from Japan for remuneration.

6. A foreign aircraft may not be used for a flight between points within Japan.

41 Sector: Transport

Sub-Sector: Air Transport

Industry Classification: JSIC 4600 Head offices primarily engaged in managerial operations

JSIC 4621 Aircraft service, except air transport

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Civil Aeronautics Law (Law No. 231 of 1952), Chapters 7 and 8

Description: Trade in Services and Investment

1. The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in aerial work business in Japan.

2. Permission of the Minister of Land, Infrastructure, Transport and Tourism for conducting aerial work business is not granted to the following natural persons or entities applying for the permission:

(a) a natural person who does not have Japanese nationality;

(b) a foreign country, or a foreign public entity or its equivalent;

- (c) a legal person or other entity constituted under the laws of any foreign country; and
- (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

In the event a person conducting aerial work business falls into a natural person or an entity referred to in subparagraphs (a) through (d), the permission will lose its effect. The conditions for the permission also apply to companies, such as holding companies, which have substantial control over the person conducting aerial work business.

3. A foreign aircraft may not be used for a flight between points within Japan.

42 Sector: Transport

Sub-Sector: Air Transport (Registration of Aircraft in the National Register)

Industry Classification:

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central Government

Measures: Civil Aeronautics Law (Law No. 231 of 1952), Chapter 2

Description: Trade in Services and Investment

1. An aircraft owned by any of the following natural persons or entities may not be registered in the national register:

- (a) a natural person who does not have Japanese nationality;
- (b) a foreign country, or a foreign public entity or its equivalent;
- (c) a legal person or other entity constituted under the laws of any foreign country; and

- (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

2. A foreign aircraft may not be registered in the national register.

43 Sector: Transport

Sub-Sector: Customs Brokerage

Industry Classification: JSIC 4899 Services incidental to transport, n.e.c.

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Customs Brokerage Law (Law No. 122 of 1967), Chapter 2

Description: Trade in Services

A person who intends to conduct customs brokerage business is required to have a place of business in Japan and to obtain permission of the Director-General of Customs having jurisdiction over the district where the person intends to conduct customs brokerage business.

44 Sector: Transport

Sub-Sector: Freight Forwarding Business  
(excluding freight forwarding  
business using air transportation)

Industry  
Classification: JSIC 4441 Collect-and-deliver freight  
transport

JSIC 4821 Deliver freight transport,  
except collect-and-deliver  
freight transport

Type of  
Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and  
14.3)

Most-Favoured-Nation Treatment  
(Articles 9.5 and 14.4)

Local Presence (Article 9.6)

Senior Management and Boards of  
Directors (Article 14.8)

Level of  
Government: Central Government

Measures: Freight Forwarding Business Law (Law  
No. 82 of 1989), Chapters 2, 3 and 4

Enforcement Regulation of Freight  
Forwarding Business Law (Ministerial  
Ordinance of the Ministry of Transport  
No. 20 of 1990)

Description: Trade in Services and Investment

1. The following natural persons or  
entities are required to be registered  
with, or to obtain permission or  
approval of, the Minister of Land,  
Infrastructure, Transport and Tourism  
for conducting freight forwarding  
business using international shipping.  
Such registration shall be made, or  
such permission or approval shall be  
granted, on the basis of reciprocity:

(a) a natural person who does not  
have Japanese nationality;

- (b) a foreign country, or a foreign public entity or its equivalent;
- (c) a legal person or other entity constituted under the laws of any foreign country; and
- (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

2. A person who intends to conduct freight forwarding business is required to establish an office in Japan, and to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism.



45 Sector: Transport

Sub-Sector: Freight Forwarding Business (only freight forwarding business using air transportation)

Industry Classification: JSIC 4441 Collect-and-deliver freight transport

JSIC 4821 Deliver freight transport, except collect-and-deliver freight transport

Type of Reservation: National Treatment (Article 14.3)

Most-Favoured-Nation Treatment (Article 14.4)

Senior Management and Boards of Directors (Article 14.8)

Level of Government: Central Government

Measures: Freight Forwarding Business Law (Law No. 82 of 1989), Chapters 2, 3 and 4

Enforcement Regulation of Freight Forwarding Business Law (Ministerial Ordinance of Ministry of Transport No. 20 of 1990)

Description: Investment

1. The following natural persons or entities may not conduct freight forwarding businesses using air transportation between points within Japan:

- (a) a natural person who does not have Japanese nationality;
- (b) a foreign country, or a foreign public entity or its equivalent;
- (c) a legal person or other entity constituted under the laws of any foreign country; and

- (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

2. The natural persons or entities referred to in subparagraphs 1(a) through (d) are required to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism for conducting freight forwarding businesses using international air transportation. Such registration shall be permitted, or such permission or approval shall be granted, on the basis of reciprocity.

46 Sector: Transport

Sub-Sector: Railway Transport

Industry Classification: JSIC 421 Railway transport  
 JSIC 4851 Railway facilities services

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27  
 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the railway transport industry in Japan. The manufacture of vehicles, parts and components for the railway transport industry is not included in the railway transport industry. Therefore, the prior notification under the Foreign Exchange and Foreign Trade Law is not required for the investments in the manufacture of these products.

47 Sector: Transport

Sub-Sector: Road Passenger Transport

Industry Classification: JSIC 4311 Common omnibus operators

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the omnibus industry in Japan. The manufacture of vehicles, parts and components for the omnibus industry is not included in the omnibus industry. Therefore, the prior notification under the Foreign Exchange and Foreign Trade Law is not required for the investments in the manufacture of these products.

48 Sector: Transport

Sub-Sector: Road transport

Industry Classification: JSIC 431 Common omnibus operators  
 JSIC 432 Common taxicab operators  
 JSIC 433 Contracted omnibus operators  
 JSIC 4391 Motor passenger transport (particularly-contracted)  
 JSIC 441 Common motor trucking  
 JSIC 442 Motor trucking (particularly-contracted)  
 JSIC 443 Mini-sized vehicle freight transport

Type of Reservation: Market Access (Article 9.3)  
 Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Road Transport Law (Law No. 183 of 1951), Chapter 2  
 Special Measures Law Concerning the Proper Management and Revitalization of the Taxi Business in Specified and Semi-specified Regions (Law No. 64 of 2009) (hereinafter referred to in this reservation as "the Law"), Chapters 2 and 7  
 Trucking Business Law (Law No. 83 of 1989), Chapter 2

Description: Trade in Services

1. A person who intends to conduct road passenger transport business or road freight transport business is required to establish a place of business in Japan, and to obtain permission of, or to submit notification to, the Minister of Land, Infrastructure, Transport and Tourism.

2. In respect of common taxicab operators business, the Minister of Land, Infrastructure, Transport and Tourism may not grant permission to a person who intends to conduct the businesses, or may not approve a modification of the business plan of such businesses in the "specified regions" and in the "semi-specified regions" designated by the Minister of Land, Infrastructure, Transport and Tourism. Such permission may be granted, or such modification of the business plan may be approved with respect to "semi-specified regions" when the standards set out in the Law are met, including those that the capacity of common taxicab operators businesses in that region does not exceed the volumes of the traffic demand.

Such designation would be made when the capacity of common taxicab transportation businesses in that region exceeds or is likely to exceed the volumes of traffic demand to the extent that it would become difficult to secure the safety of transportation and the benefits of passengers.

3. In respect of common motor trucking business or motor trucking business (particularly-contracted), the Minister of Land, Infrastructure, Transport and Tourism may not grant permission to a person who intends to conduct the businesses, or may not approve a modification of the business plan of such businesses, in the "emergency supply/demand adjustment area" designated by the Minister of Land, Infrastructure, Transport and Tourism. Such designation would be made when the capacity of common motor trucking businesses or motor trucking businesses (particularly-contracted) in that area has significantly exceeded the volumes of transportation demand to the extent that the operation of existing businesses would become difficult.

49 Sector: Transport

Sub-Sector: Services Incidental to Transport

Industry Classification: JSIC 4852 Fixed facilities for road transport

Type of Reservation: Market Access (Article 9.3)

Level of Government: Central Government

Measures: Road Transport Law (Law No. 183 of 1951), Chapter 4

Description: Trade in Services

A person who intends to conduct motorway businesses is required to obtain a licence from the Minister of Land, Infrastructure, Transport and Tourism. The issuance of a licence is subject to an economic needs test, such as whether the proposed motorway is appropriate in scale compared with the volume and nature of traffic demand in the proposed area.

50 Sector: Transport

Sub-Sector: Services Incidental to Transport

Industry  
Classification:

Type of  
Reservation: Market Access (Article 9.3)  
National Treatment (Article 9.4)  
Local Presence (Article 9.6)

Level of  
Government: Central Government

Measures: Pilotage Law (Law No. 121 of 1949),  
Chapters 2, 3 and 4

Description: Trade in Services

Only a Japanese national may become a  
pilot in Japan.

Pilots directing ships in the same  
pilotage district are required to  
establish a pilot association for the  
pilotage district.



51 Sector: Transport

Sub-Sector: Water Transport

Industry Classification: JSIC 451 Oceangoing transport

Type of Reservation: Market Access (Article 9.3)  
National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment (Article 9.5)

Level of Government: Central Government

Measures: Law Concerning Special Measures Against Unfavourable Treatment to Japanese Oceangoing Ship Operators by Foreign Government (Law No. 60 of 1977)

Description: Trade in Services

Australian oceangoing ship operators may be restricted or prohibited from entering ports in Japan or from loading and unloading cargoes in Japan in cases where Japanese oceangoing ship operators are prejudiced by Australia.

52 Sector: Transport

Sub-Sector: Water Transport

Industry Classification: JSIC 452 Coastwise transport  
 JSIC 453 Inland water transport  
 JSIC 4542 Coastwise ship leasing

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27  
 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the water transport industry in Japan. For greater certainty, "water transport industry" refers to the oceangoing/seagoing transport, the coastwise transport (i.e. maritime transport between ports in Japan), the inland water transport and the ship leasing industry. However, the oceangoing/seagoing transport industry and the ship leasing industry excluding the coastwise ship leasing industry are exempted from the prior notification requirement.

53 Sector: Transport

Sub-Sector: Water Transport

Industry  
Classification:

Type of  
Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and  
14.3)

Most-Favoured-Nation Treatment  
(Articles 9.5 and 14.4)

Level of  
Government: Central Government

Measures: Ship Law (Law No. 46 of 1899),  
Article 3

Description: Trade in Services and Investment

Unless otherwise specified in the laws  
and regulations of Japan, or  
international agreements to which  
Japan is a party, ships not flying the  
Japanese flag are prohibited from  
entering ports in Japan which are not  
open to foreign commerce and from  
carrying cargoes or passengers between  
ports in Japan.

54 Sector: Vocational Skills Test

Sub-Sector:

Industry  
Classification:

Type of Reservation: Market Access (Article 9.3)  
Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Human Resources Development Promotion Law (Law No. 64 of 1969), Chapter 5

Description: Trade in Services

Some specific types of non-profit organization (the employers' organizations or federations thereof, general incorporated associations or general incorporated foundations, labour unions that are juridical persons, or other non-profit juridical persons) can supply the service. Any such organization which intends to carry out the vocational skills test for workers is required to establish an office in Japan and to be designated by the Minister of Health, Labour and Welfare.

55 Sector: Water Supply and Waterworks

Sub-Sector:

Industry Classification: JSIC 3611 Water for end users, except industrial users

Type of Reservation: National Treatment (Articles 9.4 and 14.3)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: Trade in Services and Investment

The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the water supply and waterworks industry in Japan.

56 Sector: Wholesale and Retail Trade

Sub-Sector: Livestock

Industry Classification: JSIC 5219 Miscellaneous agricultural, animal and poultry farm and aquatic products

Type of Reservation: Local Presence (Article 9.6)

Level of Government: Central Government

Measures: Livestock Dealer Law (Law No. 208 of 1949), Article 3

Description: Trade in Services

A person who intends to conduct livestock trading business is required to be resident in Japan, and to obtain a licence from the prefectural governor having jurisdiction over the place of residence. For greater certainty, the term "livestock trading" means the trading or exchange of livestock, or the good offices for such trading or exchange.

Annex 7  
Referred to in Chapter 9 (Trade in Services) and  
Chapter 14 (Investment)

NON-CONFORMING MEASURES RELATING TO PARAGRAPH 2 OF ARTICLES  
9.7 AND 14.10

PART 1  
SCHEDULE OF AUSTRALIA

Section 1  
Notes for Sections 2 and 3

1. Section 2 of the Schedule of Australia sets out, pursuant to Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions) the specific sectors, sub-sectors or activities for which Australia may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 9.3 (Trade in Services - Market Access);
- (b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);
- (c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);
- (d) Article 9.6 (Trade in Services - Local Presence);
- (e) Article 14.8 (Investment - Senior Management and Boards of Directors); or
- (f) Article 14.9 (Investment - Prohibition of Performance Requirements).

2. Section 3 of the Schedule of Australia sets out, pursuant to Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), additional financial services sectors or activities for which Australia may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 9.3 (Trade in Services - Market Access);
- (b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);
- (c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);
- (d) Article 9.6 (Trade in Services - Local Presence);
- (e) Article 14.8 (Investment - Senior Management and Boards of Directors); or
- (f) Article 14.9 (Investment - Prohibition of Performance Requirements).

Note 1: Commitments on financial services are undertaken subject to the limitations and conditions set forth in Chapter 9 (Trade in Services), Chapter 11 (Financial Services), Chapter 14 (Investment), this Section and the Schedule below.

Note 2: To clarify Australia's commitment with respect to Article 9.3 (Trade in Services - Market Access), enterprises supplying financial services and constituted under the laws of Australia are subject to non-discriminatory limitations on juridical form.<sup>1</sup>

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<sup>1</sup> For example, partnerships and sole proprietorships are generally not acceptable juridical forms for authorised depository institutions in Australia. This note is not itself intended to affect, or otherwise limit, a choice by a financial service supplier of the other Party between branches or subsidiaries.



Note 3: Without prejudice to other means of prudential regulation of cross-border trade in financial services, Australia reserves the right to require the non-discriminatory licensing or registration of cross-border financial service suppliers of Japan and of financial instruments in accordance with Article 11.4 (Financial Services - Domestic Regulation).

Note 4: Australia reserves the right to adopt or maintain non-discriminatory limitations concerning admission to the market of new financial services where such measures are required to achieve prudential objectives. Australia may determine the institutional and juridical form through which a new financial service may be supplied and may require authorisation for the supply of the service. Where authorisation to supply a new financial service is required, the authorisation may only be refused for prudential reasons.

3. Each Schedule entry sets out the following elements:

- (a) "Sector" refers to the sector for which the entry is made;
- (b) "Obligations Concerned" specifies the obligation(s) referred to in paragraph 1 that, pursuant to paragraph 2 of Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), do not apply to the sectors, sub-sectors or activities listed in the entry;
- (c) "Description" sets out the scope of the sector, sub-sector or activities covered by the entry; and
- (d) "Existing Measures" identifies for transparency purposes, where relevant and practical, existing measures that apply to the sector, sub-sector or activities covered by the entry.

Note 1: In accordance with Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), the articles of this Agreement specified in the "Obligations Concerned" element of an entry do not apply to the non-conforming measure identified in the Description element of that entry.

Note 2: A reference to National Treatment in the "Obligations Concerned" element of an entry specifies Australia's obligations under Article 9.4 (Trade in Services - National Treatment) and Article 14.3 (Investment - National Treatment).

## Section 2

- 1 Sector: All Sectors
- Obligations Concerned: Market Access (Article 9.3)
- Description: Australia reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, including entry or temporary stay, subject to the provisions of Chapter 12 (Movement of Natural Persons).
- Existing Measures:

2	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3)  National Treatment  Local Presence (Article 9.6)  Senior Management and Boards of Directors (Article 14.8)  Prohibition of Performance Requirements (Article 14.9)
	Description:	<p>Australia reserves the right to adopt or maintain any measure according to preferences to any Indigenous person or organisation or providing for the favourable treatment of any Indigenous person or organisation in relation to acquisition, establishment or operation of any commercial or industrial undertaking in the service sector.</p> <p>Australia reserves the right to adopt or maintain any measure with respect to investment that accords preferences to any Indigenous person or organisation or providing for the favourable treatment of any Indigenous person or organisation.</p> <p>For the purpose of this reservation, an Indigenous person means a person of the Aboriginal and Torres Strait Islander peoples.</p>
	Existing Measures:	<p>Legislation and ministerial statements at all levels of government including:</p> <p><i>Australia's Foreign Investment Policy</i> <i>Native Title Act 1993 (Cth)</i> <i>Aboriginal Land Rights (Northern Territory) Act 1976 (Cth)</i> <i>Aboriginal Land Rights Act 1983 (NSW)</i> <i>Native Title (New South Wales) Act</i></p>

1994 (NSW)  
*Aboriginal Land Act 1991* (Qld)  
*Torres Strait Islander Land Act 1991*  
(Qld)  
*Native Title (South Australia) Act*  
*1994* (SA)  
*Maralinga Tjarutja Land Rights Act*  
*1984* (SA)  
*Anangu Pitjantjatjara Yankunytjatjara*  
*Land Rights Act 1981* (SA)  
*Anangu Pitjantjatjara Yankunytjatjara*  
*Land Rights Regulations 2010* (SA)  
*Pitjantjatjara Land Rights Regulations*  
*2003* (SA)  
The statutory bodies that administer  
the Anangu Pitjantjatjara  
Yankunytjatjara lands and the  
Maralinga Tjarutja lands  
*Mining Act 1971* (SA)  
*Opal Mining Act 1995* (SA)  
*Aboriginal Lands Act 1995* (Tas)  
*Traditional Owner Settlement Act 2010*  
(Vic)

3 Sector: All Sectors

Obligations  
Concerned: Market Access (Article 9.3)

Description: Australia reserves the right to adopt or maintain any measure at the regional level of government that is not inconsistent with Australia's Revised Services Offer of 31 May 2005 in the World Trade Organization Doha Development Agenda negotiations (WTO Document - TN/S/O/AUS/Rev.1).

Existing  
Measures:

4	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3)  National Treatment  Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to proposals by 'foreign persons' <sup>2</sup> and foreign government investors to invest in Australian urban land <sup>3</sup> (including interests that arise via leases, financing and profit sharing arrangements, and the acquisition of interests in urban land corporations and trusts), other than developed non-residential commercial real estate.
	Existing Measures:	Australia's foreign investment policy, which includes the <i>Foreign Acquisitions and Takeovers Act 1975</i> (Cth) (FATA); <i>Foreign Acquisitions and Takeovers Regulations 1989</i> (Cth); <i>Financial Sector (Shareholdings) Act 1998</i> (Cth); and Ministerial Statements. <i>Economic Development Act 2012</i> (Qld) <i>Sustainable Planning Act 2009</i> (Qld) <i>Integrated Resort Development Act 1997</i> (Qld) <i>Mixed Use Development Act 1992</i> (Qld) <i>Sanctuary Cove Resort Act 1995</i> (Qld) <i>Townsville City Council (Douglas Land Development) Act 1993</i> (Qld)

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<sup>2</sup> The term "foreign person" has the meaning set out in the FATA.

<sup>3</sup> The term "Australian urban land" has the meaning set out in the FATA.

5	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3)  National Treatment  Most-Favoured-Nation Treatment (Article 14.4)  Local Presence (Article 9.6)  Senior Management and Boards of Directors (Article 14.8)  Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure that it considers necessary for the protection of its essential security interests with respect to proposals by foreign persons <sup>4</sup> and foreign government investors to invest in Australia.
	Existing Measures:	Australia's foreign investment policy, which includes the <i>Foreign Acquisitions and Takeovers Act 1975</i> (Cth); <i>Foreign Acquisitions and Takeovers Regulations 1989</i> (Cth); <i>Financial Sector (Shareholdings) Act 1998</i> (Cth); and Ministerial Statements.

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<sup>4</sup> The term "foreign person" has the meaning set out in the FATA.



6 Sector:	All Sectors
Obligations Concerned:	Market Access (Article 9.3) National Treatment Most-Favoured-Nation Treatment (Article 14.4) Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Performance Requirements (Article 14.9)
Description:	Australia reserves the right to adopt or maintain any measure to allow the screening of proposals, by foreign persons <sup>5</sup> , to invest 15 million Australian Dollars or more in Australian agricultural land and 53 million Australian Dollars or more in Australian agribusinesses.
Existing Measures:	Australia's foreign investment policy, which includes the <i>Foreign Acquisitions and Takeovers Act 1975</i> (Cth); <i>Foreign Acquisitions and Takeovers Regulations 1989</i> (Cth); <i>Financial Sector (Shareholdings) Act 1998</i> (Cth) and Ministerial Statements.

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<sup>5</sup> The term "foreign person" has the meaning set out in the FATA.

7 Sector: All Sectors

Obligations Concerned: Market Access (Article 9.3)  
National Treatment  
Senior Management and Boards of Directors (Article 14.8)  
Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure with respect to:

- (a) the devolution to the private sector of services provided in the exercise of governmental authority at the time that the Agreement comes into force; and
- (b) the privatisation of government owned entities or assets.

Existing Measures:

8	Sector:	All Sectors
	Obligations Concerned:	Market Access (Article 9.3)  National Treatment  Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)  Local Presence (Article 9.6)  Senior Management and Boards of Directors (Article 14.8)  Prohibition of Performance Requirements (Article 14.9)
	Description:	Australia reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services <sup>6</sup> to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health and child care.
	Existing Measures:	

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<sup>6</sup> For the avoidance of doubt, this includes any measure with respect to: the collection of blood and its components; the distribution of blood and blood-related products, including plasma derived products; plasma fractionation services; and the procurement of blood and blood-related products and services.

9 Sector:	Broadcasting and Audiovisual Services <sup>7</sup> Advertising Services Live Performance <sup>8</sup>
Obligations Concerned:	Market Access (Article 9.3)  National Treatment  Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4) <sup>9</sup>  Local Presence (Article 9.6) <sup>10</sup>  Prohibition of Performance Requirements (Article 14.9)
Description:	Australia reserves the right to adopt or maintain any measure with respect to: <ul style="list-style-type: none"> <li>(a) transmission quotas for local content on free-to-air commercial television broadcasting services;</li> <li>(b) non-discriminatory expenditure requirements for Australian production on subscription television broadcasting services;</li> <li>(c) transmission quotas for local content on free-to-air radio broadcasting services;</li> </ul>

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<sup>7</sup> For greater certainty, Australia reserves the right to adopt or maintain measures under subparagraphs (a)-(f) with respect to the services supplied by the Australian Broadcasting Corporation and the Special Broadcasting Service Corporation.

<sup>8</sup> Applies only in respect of subparagraph (f).

<sup>9</sup> Applies only to the treatment as local content of New Zealand programs or productions.

<sup>10</sup> Applies only in respect of subparagraph (e) and in respect of the licensing of services covered by subparagraph (d).

- (d) other audiovisual services transmitted electronically, in order to make Australian audiovisual content reasonably available to Australian consumers;<sup>11</sup>
- (e) spectrum management and licensing of broadcasting services; and<sup>12</sup>
- (f) subsidies or grants for investment in Australian cultural activity.

This entry does not apply to foreign investment restrictions in the broadcasting and audiovisual services sector.

Existing  
Measures:

*Broadcasting Services Act 1992* (Cth)  
*Radiocommunications Act 1992* (Cth)  
*Income Tax Assessment Act 1936* (Cth)  
*Income Tax Assessment Act 1997* (Cth)  
*Screen Australia Act 2008* (Cth)  
 Broadcasting Services (Australian Content) Standard 2005  
 Children's Television Standards 2009  
 Television Program Standard 23 -  
 Australian Content in Advertising  
 Commercial Radio Codes of Practice and  
 Guidelines  
 Community Broadcasting Codes of  
 Practice

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<sup>11</sup> Any such measure will be implemented in a manner that is consistent with Australia's commitments under Articles XVI and XVII of the GATS.

<sup>12</sup> In respect of subparagraph (e), Australia's entry applies only in respect of the Market Access and Local Presence obligations.

10 Sector:	Broadcasting and Audiovisual Services
Obligations Concerned:	Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)
	Prohibition of Performance Requirements (Article 14.9)
Description:	Australia reserves the right to adopt or maintain, under the International Co-Production Program, preferential co-production arrangements for film and television productions. Official co-production status, which may be granted to a co-production produced under these co-production arrangements, confers national treatment on works covered by these arrangements.
Existing Measures:	International Co-Production Program

11 Sector: Recreational, Cultural and Sporting Services (other than Audiovisual Services)

Obligations Concerned: Market Access (Article 9.3)

National Treatment

Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure with respect to the creative arts<sup>13</sup> and cultural heritage<sup>14</sup>.

Existing Measures:

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<sup>13</sup> For the purposes of this entry, the term "creative arts" means: the performing arts (including live theatre, dance and music); visual arts and craft; literature; Indigenous traditional cultural expressions and; hybrid art work, including those that use new technologies to transcend discrete art form divisions.

<sup>14</sup> For the purposes of this entry, the term "cultural heritage" means: ethnological, archaeological, historical, literary, artistic, scientific or technological moveable or built heritage, including the collections which are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions.

12 Sector: Distribution Services

Obligations  
Concerned: Market Access (Article 9.3)

Description: Australia reserves the right to adopt  
or maintain any measure with respect  
to wholesale and retail trade services  
of tobacco products, alcoholic  
beverages, or firearms.

Existing  
Measures:



13 Sector: Education Services

Obligations Concerned: Market Access (Article 9.3)  
National Treatment  
Local Presence (Article 9.6)  
Senior Management and Boards of Directors (Article 14.8)  
Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure with respect to primary education.

Existing Measures:

14 Sector:	Education Services
Obligations Concerned:	<p>National Treatment</p> <p>Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)</p> <p>Local Presence (Article 9.6)</p> <p>Senior Management and Boards of Directors (Article 14.8)</p> <p>Prohibition of Performance Requirements (Article 14.9)</p>
Description:	<p>Australia reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> <li>(a) the ability of individual education and training institutions to maintain autonomy in admissions policies (including in relation to considerations of equal opportunity for students and recognition of credits and degrees), in setting tuition rates and in the development of curricula or course content;</li> <li>(b) non-discriminatory accreditation and quality assurance procedures for education and training institutions and their programs, including the standards that must be met;</li> <li>(c) government funding, subsidies or grants, such as land grants, preferential tax treatment and other public benefits, provided to education and training institutions; or</li> </ul>

- (d) the need for education and training institutions to comply with non-discriminatory requirements related to the establishment and operation of a facility in a particular jurisdiction.

Existing  
Measures:

15 Sector:	Gambling and Betting
Obligations Concerned:	Market Access (Article 9.3) National Treatment Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9)
Description:	Australia reserves the right to adopt or maintain any measure with respect to gambling and betting.
Existing Measures:	Legislation and ministerial statements including:  <i>Interactive Gambling Act 2001</i> (Cth) <i>Gambling and Racing Control Act 1999</i> (ACT) <i>Unlawful Gambling Act 2009</i> (ACT) <i>Race &amp; Sports Bookmaking Act 2001</i> (ACT) <i>Betting (ACTTAB Limited) Act 1964</i> (ACT) <i>Racing Act 1999</i> (ACT) <i>Casino Control Act 2006</i> (ACT) <i>Gaming Machine Act 2004</i> (ACT) <i>Interactive Gambling Act 1998</i> (ACT) <i>Lotteries Act 1964</i> (ACT) <i>Pool Betting Act 1964</i> (ACT) <i>Casino Control Act 1992</i> (NSW) <i>Gaming Machines Act 2001</i> (NSW) <i>Public Lotteries Act 1996</i> (NSW) <i>Lotteries and Art Unions Act 1901</i> (NSW) <i>Racing Administration Act 1998</i> (NSW) <i>Greyhound Racing Act 2009</i> (NSW) <i>Harness Racing Act 2009</i> (NSW) <i>Thoroughbred Racing Act 1996</i> (NSW) <i>Totalizator Act 1987</i> (NSW) <i>Unlawful Gambling Act 1998</i> (NSW) <i>Gambling Control Act</i> (NT)

*Gaming Machine Act (NT)*  
*Racing and Betting Act (NT)*  
*Totaliser Licensing and Regulation Act (NT)*  
*Soccer Football Pools Act (NT)*  
*TAB Queensland Limited Privatisation Act 1999 (Qld)*  
*Casino Control Act 1982 (Qld)*  
*Jupiters Casino Agreement Act 1983 (Qld)*  
*Brisbane Casino Agreement Act 1992 (Qld)*  
*Breakwater Island Casino Agreement Act 1984 (Qld)*  
*Lotteries Act 1997 (Qld)*  
*Cairns Casino Agreement Act 1993 (Qld)*  
*Charitable and Non-Profit Gaming Act 1999 (Qld)*  
*Keno Act 1996 (Qld)*  
*Wagering Act 1998 (Qld)*  
*Gaming Machine Act 1991 (Qld)*  
*Racing Act 2002 (Qld)*  
*Casino Act 1997 (SA)*  
*Lottery and Gaming Act 1936 (SA)*  
*Independent Gambling Authority Act 2001 (SA)*  
*Gaming Machines Act 1992 (SA)*  
*State Lotteries Act 1966 (SA)*  
*Racing (Proprietary Business Licensing) Act 2000 (SA)*  
*Racing Act 1976 (SA)*  
*Authorised Betting Operations Act 2000 (SA)*  
*TAB (Disposal) Act 2000 (SA)*  
*Gaming Control Act 1993 (Tas)*  
*TT-Line Gaming Act 1993 (Tas)*  
*Gambling Regulation Act 2003 (Vic)*  
*Racing Act 1958 (Vic)*  
*Casino Control Act 1991 (Vic)*  
*Casino (Management Agreement) Act 1993 (Vic)*  
*Casino (Burswood Island) Agreement Act 1985 (WA)*  
*Racing and Wagering Western Australia Act 2003 (WA)*  
*Gaming and Wagering Commission Act 1987 (WA)*

*Betting Control Act 1954 (WA)*  
*Casino Control Act 1984 (WA)*  
*Lotteries Commission Act 1990 (WA)*

16 Sector:	Maritime Transport
Obligations Concerned:	Market Access (Article 9.3) National Treatment Local Presence (Article 9.6) Senior Management and Boards of Directors (Article 14.8) Prohibition of Performance Requirements (Article 14.9)
Description:	Australia reserves the right to adopt or maintain any measure with respect to maritime cabotage services and offshore transport services. <sup>15</sup>
Existing Measures:	<i>Customs Act 1901 (Cth)</i> <i>Workplace Relations Act 1996 (Cth)</i> <i>Seafarers' Compensation and Rehabilitation Act 1992 (Cth)</i> <i>Occupational Health and Safety (Maritime Industry) Act 1993 (Cth)</i> <i>Shipping Registration Act 1981 (Cth)</i> <i>Income Tax Assessment Act 1936 (Cth)</i> <i>Coastal Trading (Revitalising Australian Shipping) Act 2012 (Cth)</i> <i>Coastal Trading (Revitalising Australian Shipping) (Consequential Amendments and Transitional Provisions) Act 2012 (Cth)</i> <i>Shipping Reform (Tax Incentive) Act 2012 (Cth)</i>

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<sup>15</sup> For the purposes of this entry, the term "cabotage" means the transportation of passengers or goods between a port located in Australia and another port located in Australia and traffic originating and terminating in the same port located in Australia. The term "offshore transport" means shipping services involving the transportation of passengers or goods between a port located in Australia and any location associated with or incidental to the exploration or exploitation of natural resources of the continental shelf of Australia, the seabed of the Australian coastal sea and the subsoil of that seabed.

17 Sector: Maritime Transport

Obligations Concerned: National Treatment

Description: Australia reserves the right to adopt or maintain any measure with respect to the registration of vessels in Australia.

Existing Measures:



18 Sector: Transport Services

Obligations Concerned: Market Access (Article 9.3)  
National Treatment  
Senior Management and Boards of Directors (Article 14.8)

Description: Australia reserves the right to adopt or maintain any measure with respect to investment in federal leased airports.

Existing Measures: *Airports Act 1996 (Cth)*  
*Airports (Ownership-Interests in Shares) Regulations 1996 (Cth)*  
*Airports Regulations 1997 (Cth)*

19 Sector: All Sectors

Obligations Most-Favoured-Nation Treatment  
Concerned: (Article 9.5 and Article 14.4)

Description: Australia reserves the right to adopt or maintain any measure that accords more favourable treatment to the service suppliers or investors of non-Parties under any bilateral or multilateral international agreement in force on, or signed prior to, the date of entry into force of this Agreement.<sup>16</sup>

Australia reserves the right to adopt or maintain any measure that accords more favourable treatment to the service suppliers or investors of non-Parties under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:

- (a) aviation;
- (b) fisheries; or
- (c) maritime matters, including salvage.

Existing  
Measures:

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<sup>16</sup> For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral or multilateral international agreement. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the *Australia New Zealand Closer Economic Relations - Trade Agreement* (ANZCERTA).

Section 3

20 Sector: Financial Services

Obligations National Treatment  
Concerned:

Description: Australia reserves the right to adopt or maintain any measure<sup>17</sup> with respect to the guarantee by government of government-owned entities, including guarantees related to the privatisation of such entities, which may conduct financial operations.

Existing  
Measures:

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<sup>17</sup> That is, measures that would be excluded from the application of Chapter 9 (Trade in Services) under subparagraph 2(e) of Article 9.1, (Trade in Services - Scope) as modified by subparagraph 2(c) and paragraph 3 of Article 11.2 (Financial Services - Definitions), except for the application of Australia's policy on competitive neutrality which in general allows competition and avoids providing a net competitive advantage to an entity by virtue of its public sector ownership.

21 Sector:	Financial Services
Obligations Concerned:	<p>Market Access (Article 9.3)</p> <p>National Treatment</p> <p>Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)</p> <p>Local Presence (Article 9.6)</p> <p>Senior Management and Boards of Directors (Article 14.8)</p>
Description:	<p>Banking and other Financial Services (excluding Insurance and Insurance-related Services):</p> <p>Except as provided in paragraphs 2 and 3 Australia reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n)(i) of Article 9.2 (Trade in Services - Definitions) ("cross-border supply mode") for banking and other financial services.</p> <p>Australia shall permit, under terms and conditions that accord national treatment, a services supplier of Japan to undertake the cross-border provision and transfer of financial information and financial data processing as referred to in paragraph (o) of Annex 9 (Financial Services) and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in paragraph (p) of Annex 9 (Financial Services).</p>

In relation to the following services Australia shall ensure a services supplier of Japan, upon obtaining an Australian financial services licence and any other necessary authorisations, or exemptions therefrom, in accordance with prescribed Australian laws and regulations, may undertake:

- (a) securities related transactions on a wholesale basis between and among financial institutions and other entities;
- (b) the following services to a collective investment scheme located in Australia:
  - (i) investment advice; and
  - (ii) portfolio management services, excluding:
    - (A) trustee services; and
    - (B) custodial services and execution services that are not related to managing a collective investment scheme.

Note: For the purposes of this entry, the term "collective investment scheme" means a managed investment scheme as defined under section 9 of the Corporations Act 2001 (Cth), other than a managed investment scheme operated in contravention of subsection 601ED (5) of the Corporations Act 2001 (Cth), or an entity that:

- (i) carries on a business of investment in securities, interests in land, or other investments; and
- (ii) in the course of carrying on that business, invests funds subscribed, whether directly or indirectly, after an offer or invitation to the public (within the meaning of section 82 of the *Corporations Act 2001* (Cth)) made on terms that the funds subscribed would be invested.

Existing  
Measures:

22 Sector:	Financial Services
Obligations Concerned:	<p>Market Access (Article 9.3)</p> <p>National Treatment</p> <p>Most-Favoured-Nation Treatment (Article 9.5 and Article 14.4)</p> <p>Local Presence (Article 9.6)</p> <p>Senior Management and Boards of Directors (Article 14.8)</p>
Description:	<p>Insurance and Insurance-related Services:</p> <p>Except as provided in paragraph 2, Australia reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n)(i) of Article 9.2 (Trade in Services - Definitions) ("cross-border supply mode") and in subparagraph (n)(ii) of Article 9.2 (Trade in Services - Definitions) ("consumption abroad mode") in each case for insurance and insurance related services.</p> <p>Australia shall ensure a services supplier of Japan, under terms and conditions that accord national treatment may provide via cross-border supply mode or consumption abroad mode and whether as a principal, through an intermediary or as an intermediary, the following services:</p> <p style="padding-left: 40px;">(a) insurance of risks relating to:</p>

- (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and
  - (ii) goods in international transit;
- (b) reinsurance and retrocession and the services auxiliary to insurance as referred to in paragraph (d) of Annex 9 (Financial Services); and
- (c) insurance intermediation, such as brokerage and agency as referred to in paragraph (c) of Annex 9 (Financial Services) in relation to the services referred to in subparagraphs (a) and (b).

Existing  
Measures:



23 Sector: Financial Services

Obligations Concerned: Prohibition of Performance Requirements (Article 14.9)

Description: Australia reserves the right to adopt or maintain any measure with respect to financial services.

Existing Measures:

24 Sector: Financial Services

Obligations  
Concerned: Market Access (Article 9.3)

National Treatment

Most-Favoured-Nation Treatment  
(Article 9.5 and Article 14.4)

Local Presence (Article 9.6)

Description: Australia reserves the right to adopt  
or maintain any measure regarding  
solicitation in its Area.

Existing  
Measures:

PART 2  
SCHEDULE OF JAPAN

Section 1  
Notes for Section 2

1. Section 2 of the Schedule of Japan sets out, in accordance with Articles 9.7 (Trade in Services - Non-Conforming Measures) and 14.10 (Investment - Non-Conforming Measures and Exceptions), the reservations taken by Japan with respect to specific sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 9.3 (Trade in Services - Market Access);
- (b) Article 9.4 (Trade in Services - National Treatment) or 14.3 (Investment - National Treatment);
- (c) Article 9.5 (Trade in Services - Most-Favoured-Nation Treatment) or 14.4 (Investment - Most-Favoured-Nation Treatment);
- (d) Article 9.6 (Trade in Services - Local Presence);
- (e) Article 14.8 (Investment - Senior Management and Boards of Directors); or
- (f) Article 14.9 (Investment - Prohibition of Performance Requirements).

2. Each reservation sets out the following elements:

- (a) "Sector" refers to the general sector in which the reservation is taken;
- (b) "Sub-Sector" refers to the specific sector in which the reservation is taken;
- (c) "Industry Classification" refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;

- (d) "Type of Reservation" specifies the obligations referred to in paragraph 1 for which the reservation is taken;
- (e) "Description" sets out, the scope of the sector, sub-sector or activities covered by the reservation; and
- (f) "Existing Measures" identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. The "Description" element shall prevail over all other elements.

4. With respect to financial services:

- (a) for prudential reasons within the context of Article 11.4 (Financial Services - Domestic Regulation), Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with regulatory framework aimed at achieving such prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws.
- (b) services supplied in the Area of Australia to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (n)(ii) of Article 9.2 (Trade in Services - Definitions).

5. With respect to air transport services, measures affecting traffic rights or measures affecting services directly related to the exercise of traffic rights are not listed in this Schedule, as these are excluded from the scope of Chapter 9 (Trade in Services) pursuant to subparagraph 2(a) of Article 9.1 (Trade in Services - Scope).

6. Laws and regulations with regard to spectrum availability affecting obligations under Article 9.3 (Trade in Services - Market Access) are not included in the Schedule, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001).

7. For the purposes of this Part:

- (a) the term "JSIC" means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 6 November 2007; and
- (b) the term "CPC" means the Provisional Central Product Classification (Statistical paper Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

Section 2

1	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	Market Access (Article 9.3)  National Treatment (Articles 9.4 and 14.3)  Senior Management and Boards of Directors (Article 14.8)
	Description:	Trade in Services and Investment  When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan reserves the right to:  (a) prohibit or impose limitations on the ownership of such interests or assets by investors of Australia or their investments;  (b) impose limitations on the ability of investors of Australia or their investments as owners of such interests or assets to control any resulting enterprise; or  (c) adopt or maintain any measure relating to the nationality of executives, managers or members of the board of directors of any resulting enterprise.
	Existing Measures:	

2 Sector: All Sectors

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and  
14.3)

Local Presence (Article 9.6)

Senior Management and Boards of  
Directors (Article 14.8)

Description: Trade in Services and Investment

1. Japan reserves the right to adopt  
or maintain any measure relating to  
investments in or the supply of  
telegraph services, postal services,  
betting and gambling services,  
manufacture of tobacco products,  
manufacture of Bank of Japan notes and  
minting and sale of coinage in Japan,  
which are restricted to designated  
enterprises or governmental entities.

2. In the event where the supply of  
telegraph services, postal services,  
betting and gambling services,  
manufacture of tobacco products,  
manufacture of Bank of Japan notes,  
and minting and sale of coinage in  
Japan, which are restricted to  
designated enterprises or governmental  
entities, are liberalised to those  
other than the designated enterprises  
or governmental entities, or in the  
event where such designated  
enterprises or governmental entities  
no longer operate on a non-commercial  
basis, Japan reserves the right to  
adopt or maintain any measure relating  
to those activities.

Existing  
Measures: Telecommunications Business Law (Law  
No. 86 of 1984) Supplementary  
Provisions, Article 5

Postal Law (Law No. 165 of 1947),  
Article 2

Horse Racing Law (Law No. 158 of  
1948), Article 1

Law relating to Motorboat Racing (Law  
No. 242 of 1951), Article 2

Bicycle Racing Law (Law No. 209 of  
1948), Article 1

Auto Racing Law (Law No. 208 of 1950),  
Article 3

Lottery Law (Law No. 144 of 1948),  
Article 4

The Law relating to Unit of Currency  
and Issue of Coin (Law No. 42 of  
1987), Article 10



3 Sector: All Sectors

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: Most-Favoured-Nation Treatment  
(Articles 9.5 and 14.4)

Description: Trade in Services and Investment

1. Japan reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral agreement in force on, or signed prior to, the date of entry into force of this Agreement.

Note: This reservation does not include the differential treatment accorded as a result of subsequent reviews, amendments, or liberalisation under the framework of any such agreement, to the extent that the differential treatment is newly accorded as a result of such subsequent reviews, amendments, or liberalisation.

2. Notwithstanding the Note to paragraph 1, Japan reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral agreement involving:

- (a) aviation;
- (b) fisheries; or
- (c) maritime matters, including salvage.

Existing  
Measures:

4 Sector: All Sectors (Unrecognised or Technically Unfeasible Services)

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: Market Access (Article 9.3)  
National Treatment (Article 9.4)  
Most-Favoured-Nation Treatment  
(Article 9.5)  
Local Presence (Article 9.6)

Description: Trade in Services

1. Japan reserves the right to adopt or maintain any measure relating to services other than those recognised or other than those should have been recognised owing to the circumstances at the time of entry into force of this Agreement by the Government of Japan.

Any services classified positively and explicitly in JSIC or CPC, at the time of entry into force of this Agreement should have been recognised by the Government of Japan at that time.

2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in any mode of supply in which those services were not technically feasible at the time of entry into force of this Agreement.

Note: This reservation does not apply to new financial services covered by Article 11.3 (Financial Services - New Financial Services).

Existing  
Measures:

5 Sector: Aerospace Industry

Sub-Sector: Aircraft Industry

Space Industry

Industry  
Classification:

Type of  
Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and  
14.3)

Local Presence (Article 9.6)

Senior Management and Boards of  
Directors (Article 14.8)

Prohibition of Performance  
Requirements (Article 14.9)

Description: Trade in Services and Investment

1. Japan reserves the right to adopt  
or maintain any measure relating to  
investments in the aircraft industry  
and the space industry.

2. Japan reserves the right to adopt  
or maintain any measure relating to  
the supply of services in the aircraft  
industry to the extent not  
inconsistent with its obligations  
under Articles XVI and XVII of the  
GATS, and the space industry,  
including:

(a) services based on  
technological inducement  
contracts for importing  
technology for development,  
production or use;

(b) production services on fee or  
contract basis;

(c) repair and maintenance  
services; and

(d) space transportation services.

Existing  
Measures:

Foreign Exchange and Foreign Trade Law  
(Law No. 228 of 1949), Articles 27 and  
30

Cabinet Order on Foreign Direct  
Investment (Cabinet Order No. 261 of  
1980), Articles 3 and 5

Aircraft Manufacturing Industry Law  
(Law No. 237 of 1952), Articles 2  
through 5

6 Sector: Arms and Explosives Industry

Sub-Sector: Arms Industry

Explosives Manufacturing Industry

Industry Classification:

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description: Trade in Services and Investment

1. Japan reserves the right to adopt or maintain any measure relating to investment in the arms industry and the explosives manufacturing industry.

2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in the arms industry and the explosives manufacturing industry, including:

- (a) services based on technological inducement contracts for importing technology for development, production or use;
- (b) production services on fee or contract basis; and
- (c) repair and maintenance services.

Existing Measures: Ordnance Manufacturing Law (Law No. 145 of 1953), Article 5

Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30

Cabinet Order on Foreign Direct  
Investment (Cabinet Order No. 261 of  
1980), Articles 3 and 5

7 Sector: Information and Communications

Sub-Sector: Broadcasting Industry

Industry Classification: JSIC 380 Establishments engaged in administrative or ancillary economic activities

JSIC 381 Public broadcasting, except cablecasting

JSIC 382 Private-sector broadcasting, except cablecasting

JSIC 383 Cablecasting

Type of Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and 14.3)

Local Presence (Article 9.6)

Senior Management and Boards of Directors (Article 14.8)

Prohibition of Performance Requirements (Article 14.9)

Description: Trade in Services and Investment

Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in broadcasting industry.

Existing Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Radio Law (Law No. 131 of 1950), Chapter 2

Broadcast Law (Law No. 132 of 1950), Chapters 2 and 5 through 8

8	Sector:	Education, Learning Support
	Sub-Sector:	Primary and Secondary Educational Services
	Industry Classification:	JSIC 811 Kindergartens JSIC 812 Elementary schools JSIC 813 Lower secondary schools JSIC 814 Upper secondary schools, secondary schools JSIC 815 School for special needs education
	Type of Reservation:	Market Access (Article 9.3) National Treatment (Articles 9.4 and 14.3) Local Presence (Article 9.6)
	Description:	Trade in Services and Investment  Japan reserves the right to adopt or maintain any measure relating to investments in, or the supply of, primary and secondary educational services.
	Existing Measures:	Fundamental Law of Education (Law No. 120 of 2006), Article 6  School Education Law (Law No. 26 of 1947), Article 2  Private School Law (Law No. 270 of 1949), Article 3



9 Sector: Energy

Sub-Sector: Electricity Utility Industry  
Gas Utility Industry  
Nuclear Energy Industry

Industry  
Classification:

Type of  
Reservation: Market Access (Article 9.3)  
National Treatment (Articles 9.4 and 14.3)  
Most-Favoured-Nation Treatment (Articles 9.5 and 14.4)  
Local Presence (Article 9.6)  
Senior Management and Boards of Directors (Article 14.8)  
Prohibition of Performance Requirements (Article 14.9)

Description: Trade in Services and Investment  
Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in the energy industry listed in the "sub-sector" element.

Existing  
Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30  
Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5  
Electricity Business Law (Law No. 170 of 1964), Articles 3 and 5  
Gas Business Law (Law No. 51 of 1954), Articles 3 and 5  
Specified Radioactive Waste Final Disposal Act (Law No. 117 of 2000), Chapter 5

10 Sector: Financial Services

Sub-Sector: Banking and other financial services  
(excluding Insurance)

Industry  
Classification:

Type of  
Reservation: Market Access (Article 9.3)  
National Treatment (Article 9.4)  
Local Presence (Article 9.6)

Description: Trade in Services

Japan reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n) (i) of Article 9.2 (Trade in Services - Definitions) for banking and other financial services, other than:

- (a) securities-related transactions with financial institutions and other entities in Japan as prescribed by the relevant laws and regulations of Japan;
- (b) sales of a beneficiary certificate of an investment trust and an investment security, through securities firms in Japan;

Note: Solicitation must be conducted by securities firms in Japan.

- (c) the following services to a collective investment scheme; and
  - (i) investment advice; and
  - (ii) portfolio management services, excluding:
    - (A) trustee services; and

(B) custodial services and execution services that are not related to managing a collective investment scheme.

Note: The term "collective investment scheme" in this reservation is construed as a financial instruments business operator engaged in investment management business under the Financial Instruments and Exchange Law (Law No. 25 of 1948).

(d) provision and transfer of financial information and financial data processing as referred to in paragraph (o) of Annex 9 (Financial Services) and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in paragraph (p) of Annex 9 (Financial Services).

Note: With respect to paragraphs (a) through (d) of this reservation, Japan may require the registration or authorization of cross-border financial service suppliers of Australia and of financial instruments.

Japan reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n)(ii) of Article 9.2 (Trade in Services - Definitions) of banking and other financial services, other than the services as referred to in paragraphs (e) through (p) of Annex 9 (Financial Services).

Existing  
Measures:

Financial Instruments and Exchange  
Law, Articles 29, 29bis and 61

- 11 Sector: Financial Services
- Sub-Sector: Insurance and Insurance-Related Services
- Industry Classification:
- Type of Reservation: Market Access (Article 9.3)  
National Treatment (Article 9.4)  
Local Presence (Article 9.6)
- Description: Trade in Services
- Japan reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (n) (i) of Article 9.2 (Trade in Services - Definitions) and trade in services as defined in subparagraph (n) (ii) of Article 9.2 (Trade in Services - Definitions) for insurance and insurance-related services, other than the following services supplied by a financial service supplier of Australia established in Australia:
- (a) insurance of risks relating to:
    - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and
    - (ii) goods in international transit;

- (b) reinsurance, retrocession and the services auxiliary to insurance as referred to in paragraph (d) of Annex 9 (Financial Services); and
- (c) insurance intermediation, such as brokerage and agency as referred to in paragraph (c) of Annex 9 (Financial Services), of insurance risks related to services listed in subparagraphs (a) and (b) of this reservation.

Note: Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

Existing  
Measures:

Insurance Business Law (Law No. 105 of 1995), Articles 185, 186, 275, 276, 277, 286 and 287

12 Sector: Fisheries and Services Incidental to Fisheries

Sub-Sector: Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf

Industry Classification: JSIC 031 Marine fisheries  
 JSIC 032 Inland water fisheries  
 JSIC 041 Marine aquaculture  
 JSIC 042 Inland water aquaculture  
 JSIC 8093 Recreational fishing guide business

Type of Reservation: Market Access (Article 9.3)  
 National Treatment (Articles 9.4 and 14.3)  
 Most-Favoured-Nation Treatment (Articles 9.5 and 14.4)  
 Local Presence (Article 9.6)  
 Senior Management and Boards of Directors (Article 14.8)  
 Prohibition of Performance Requirements (Article 14.9)

Description: Trade in Services and Investment

Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan.

For the purposes of this reservation, the term "fisheries" means the work of taking and cultivation of aquatic resources, including the following fisheries related services:

(a) investigation of aquatic resources without taking such resources;

- (b) luring of aquatic resources;
- (c) preservation and processing of fish catches;
- (d) transportation of fish catches and fish products; and
- (e) provision of supplies to other vessels used for fisheries.

Existing  
Measures:

Foreign Exchange and Foreign Trade Law  
(Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct  
Investment (Cabinet Order No. 261 of  
1980), Article 3

Law for Regulation of Fishing  
Operation by Foreign Nationals (Law  
No. 60 of 1967), Articles 3, 4 and 6

Law concerning the Exercise of  
Sovereign Rights concerning Fisheries  
in the Exclusive Economic Zones (Law  
No. 76 of 1996), Articles 4, 5, 7, 8,  
9, 10, 11, 12 and 14



13 Sector: Land Transaction

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: National Treatment (Articles 9.4 and  
14.3)

Most-Favoured-Nation Treatment  
(Articles 9.5 and 14.4)

Description: Trade in Services and Investment

With respect to the acquisition or  
lease of land properties in Japan,  
prohibitions or restrictions may be  
imposed by Cabinet Order on foreign  
nationals or legal persons, where  
Japanese nationals or legal persons  
are placed under identical or similar  
prohibitions or restrictions in the  
foreign country.

Existing  
Measures: Alien Land Law (Law No. 42 of 1925),  
Article 1

14 Sector: Public Law Enforcement and  
Correctional Services and Social  
Services

Sub-Sector:

Industry  
Classification:

Type of  
Reservation: Market Access (Article 9.3)

National Treatment (Articles 9.4 and  
14.3)

Most-Favoured-Nation Treatment  
(Articles 9.5 and 14.4)

Local Presence (Article 9.6)

Senior Management and Boards of  
Directors (Article 14.8)

Prohibition of Performance  
Requirements (Article 14.9)

Description: Trade in Services and Investment

Japan reserves the right to adopt or  
maintain any measure relating to  
investments or the supply of services  
in public law enforcement and  
correctional services, and in social  
services such as income security or  
insurance, social security or  
insurance, social welfare, public  
training, health and child care.

Existing  
Measures:

15 Sector:	Security Guard Services
Sub-Sector:	
Industry Classification:	JSIC 923 Guard Services
Type of Reservation:	Market Access (Article 9.3)
	National Treatment (Article 9.4)
	Local Presence (Article 9.6)
Description:	Trade in Services
	Japan reserves the right to adopt or maintain any measure relating to the supply of security guard services.
Existing Measures:	Security Business Law (Law No. 117 of 1972), Articles 4 and 5

Annex 8  
Referred to in Chapter 9 (Trade in Services)

RECOGNITION OF QUALIFICATIONS OF SERVICE SUPPLIERS

Article 1  
Scope

Further to Articles 9.8 (Trade in Services - Domestic Regulation) and 9.9 (Trade in Services - Recognition), this Annex shall apply to measures by a Party relating to recognition of qualifications of service suppliers obtained in the other Party by natural persons of either Party.

Article 2  
Provision of Information

1. Each Party shall designate one or more enquiry points that provide, on request of a service supplier of the other Party, information, including reference to the applicable legal basis, on:

- (a) standards and criteria for the licensing and certification of professionals, which may include requirements regarding education, examinations, experience, conduct and ethics, professional development and re-certification, scope of practice, local knowledge, and consumer protection;
- (b) the appropriate competent authority or other body to consult regarding the standards and criteria referred to in subparagraph (a); and
- (c) requirements and procedures to obtain, renew or retain any licence or qualification requirements, at least for regulated services.

2. Each Party shall provide the other Party with the contact details of such enquiry points.

3. On request of the other Party, a Party shall hold consultations regarding its procedures for recognising qualifications and provide any relevant information regarding recognition to the other Party.

Article 3  
Recognition of Qualifications

1. Each Party shall encourage the competent authorities and the professional bodies in its Area to recognise qualifications of services suppliers obtained in the other Party, based *inter alia* upon equivalence, for the purposes of the fulfilment, in whole or in part, of its relevant standards or criteria for the authorisation, licensing or certification of service suppliers, in particular in the sector of professional services. Such recognition could be accorded unilaterally, or through bilateral or multilateral recognition agreements or arrangements.
  
2. Each Party shall support mutual recognition initiatives led by professional bodies of the Party subject to its available resources.

Annex 9  
Referred to in Chapter 11 (Financial Services)

FINANCIAL SERVICES

Insurance and insurance-related services

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

Banking and other financial services (excluding insurance)

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

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

Annex 10  
Referred to in Chapter 12 (Movement of Natural Persons)

SPECIFIC COMMITMENTS  
ON THE MOVEMENT OF NATURAL PERSONS

PART 1  
SPECIFIC COMMITMENTS OF AUSTRALIA

1. Australia requires a natural person of Japan seeking entry and temporary stay in Australia under the provisions of Chapter 12 (Movement of Natural Persons) and this Annex to obtain, prior to entry, an appropriate visa or permit or other document or electronic authority granting entry and temporary stay and comply with any relevant requirements.

2. For the categories of specific commitments in Part 1 of this Annex Australia shall not impose or maintain any limitations on the total number of visas to be granted to natural persons in the form of numerical quotas or the requirement of an economic needs test.

Note: For the purposes of this Part, the term "actively operating" means that the enterprise concerned is engaged in substantive business operations in Australia.

Section 1  
Business Visitors of Japan

1. Entry and temporary stay shall be granted to a natural person of Japan referred to in subparagraph 3(a) for a period of up to 90 days.

2. Entry and temporary stay shall be granted to a natural person of Japan referred to in subparagraph 3(b) for a period of up to six months, with the possibility of further stay.

3. A business visitor of Japan means a natural person of Japan who is:



- (a) a natural person seeking to travel to Australia for business purposes, including for investment purposes, whose remuneration and financial support for the duration of the visit must be derived from sources outside Australia, and who must not engage in making direct sales to the general public or in supplying goods or services themselves; or
- (b) a service seller, who is a natural person not based in Australia whose remuneration and financial support for the duration of the visit must be derived from sources outside Australia, and who is a sales representative of a service supplying enterprise, seeking entry and temporary stay for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplying enterprise.

Section 2  
Intra-Corporate Transferees of Japan

1. Entry and temporary stay shall be granted to an intra-corporate transferee of Japan referred to in subparagraph 3(a) for a period of up to four years, with the possibility of further stay.
2. Entry and temporary stay shall be granted to an intra-corporate transferee of Japan referred to in subparagraph 3(b) for a period of up to two years, with the possibility of further stay.
3. An intra-corporate transferee of Japan means an employee of an enterprise of Japan established in Australia through a branch, subsidiary or affiliate which is lawfully and actively operating in Australia, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Australia, and who is:

- (a) an executive or a senior manager, who is a natural person responsible for the entire or a substantial part of the operations of the enterprise in Australia, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise; or
- (b) a specialist, who is a natural person with advanced trade, technical or professional skills and experience who must be assessed as having the necessary qualifications, or alternative credentials accepted as meeting the domestic standards in Australia, for that occupation, and who must have been employed by the employer for not less than two years immediately preceding the date of the application for entry and temporary stay.

4. Entry and temporary stay of such a natural person who is seeking entry and temporary stay in accordance with paragraph 1 or 2 is subject to employer sponsorship. Full details of employer sponsorship requirements, including the list of eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters. Employer sponsorship requirements and eligible occupations may change from time to time.

### Section 3 Investors of Japan

1. Entry and temporary stay shall be granted to an investor of Japan for a period of up to two years.

2. An investor of Japan means an executive of an enterprise headquartered in Japan who is establishing a branch or subsidiary of that enterprise in Australia, and who is a natural person that will be responsible for the entire or a substantial part of the enterprise's operations in Australia, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise.

3. Entry and temporary stay of a natural person who is seeking entry and temporary stay pursuant to paragraph 1 is subject to employer sponsorship. Full details of employer sponsorship requirements, including the list of eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters. Employer sponsorship requirements and eligible occupations may change from time to time.

#### Section 4 Contractual Service Suppliers of Japan

1. Entry and temporary stay shall be granted to a contractual service supplier of Japan for a period of up to one year, with the possibility of further stay.

2. A contractual service supplier of Japan means a natural person of Japan:

- (a) who has trade, technical or professional skills and experience and:
  - (i) who is an employee of an enterprise of Japan that has concluded a contract for the supply of a service within Australia and which does not have a commercial presence within Australia; or
  - (ii) who is engaged by an enterprise lawfully and actively operating in Australia in order to supply a service under a contract within Australia; and

- (b) who is assessed as having the necessary qualifications, skills and work experience accepted as meeting the domestic standard in Australia for their nominated occupation.

3. Entry and temporary stay of a natural person who is seeking entry and temporary stay pursuant to paragraph 1 is subject to employer sponsorship. Full details of employer sponsorship requirements, including the list of eligible occupations for sponsorship, are available on the website of the Australian government department responsible for immigration matters. Employer sponsorship requirements and eligible occupations may change from time to time.

#### Section 5 Accompanying Spouse and Dependents

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

PART 2  
SPECIFIC COMMITMENTS OF JAPAN

Japan may require a natural person of Australia seeking entry and temporary stay under the terms and conditions set out in each Section of this Part to obtain an appropriate visa or its equivalent prior to entry.

Section 1  
Short-Term Business Visitors of Australia

Entry and temporary stay for a period not exceeding 90 days, which may be extended, shall be granted to a natural person of Australia who stays in Japan without acquiring remuneration from within Japan and without engaging in making direct sales to the general public or in supplying goods or services himself or herself, for the purposes of participating in business contacts including negotiations for the sale of goods or services, or other similar activities including those to prepare for establishing commercial presence in Japan.

Section 2  
Intra-Corporate Transferees of Australia

1. Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Australia who has been employed by an enterprise that supplies goods or services in Japan or by an enterprise that invests in Japan for a period of not less than one year immediately preceding the date of his or her application for entry and temporary stay in Japan, who is being transferred to its branch office or its representative office in Japan, or an enterprise constituted or organised in Japan owned or controlled by or affiliated with the aforementioned enterprise, and who will engage in one of the following activities during his or her temporary stay in Japan:

- (a) activities to direct a branch office or a representative office as its head;
- (b) activities to direct an enterprise as its board member or auditor;

- (c) activities to direct one or more departments of an enterprise;
- (d) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences, recognised under the status of residence of "Engineer" provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951); or
- (e) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of "Specialist in Humanities/International Services" provided for in the Immigration Control and Refugee Recognition Act.

Note: For the purposes of this Annex, an enterprise is "affiliated" with another enterprise when the latter can significantly affect the decision making of the former on finance and business policy.

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraphs 1(d) and (e) mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her, by, in principle, completing college education (i.e. bachelor's degree) or higher education.

### Section 3 Investors of Australia

Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Australia who will engage in one of the following activities during his or her temporary stay in Japan:

- (a) activities to invest in business in Japan and manage such business;

- (b) activities to manage business in Japan on behalf of a person other than that of Japan who has invested in such business; or
- (c) conduct of business in Japan in which a person other than that of Japan has invested.

Section 4  
Natural Persons of Australia Who Engage in Professional  
Services

Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Australia who is a legal, accounting or taxation service supplier qualified under the laws and regulations of Japan (as specified in the subparagraphs below) and who, not necessarily obtaining a contract to provide services, will engage in one of the following activities during his or her temporary stay in Japan:

- (a) legal services supplied by a lawyer qualified as "Bengoshi";
- (b) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer on condition that the service supplier is qualified as "Gaikoku-Ho-Jimu-Bengoshi";
- (c) legal services supplied by a patent attorney qualified as "Benrishi";
- (d) legal services supplied by a maritime procedure agent qualified as "Kaijidairishi";
- (e) accounting, auditing and bookkeeping services supplied by an accountant qualified as "Koninkaikeishi";
- (f) taxation services supplied by a tax accountant qualified as "Zeirishi";
- (g) legal services supplied by a judicial scrivener qualified as "Shiho-Shoshi";

- (h) legal services supplied by an administrative scrivener qualified as "Gyousei-Shoshi";
- (i) legal services supplied by a certified social insurance and labour consultant qualified as "Shakai-Hoken-Romushi"; or
- (j) legal services supplied by a land and house surveyor qualified as "Tochi-Kaoku-Chosashi".

#### Section 5

#### Natural Persons of Australia Who Engage in Business Activities, Which Require Technology or Knowledge at an Advanced Level, on the Basis of a Personal Contract with Public or Private Organisations in Japan

1. Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of Australia who will engage in one of the following business activities, during his or her temporary stay in Japan on the basis of a personal contract with a public or private organisation in Japan:

- (a) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences under the status of residence of "Engineer" provided for in the Immigration Control and Refugee Recognition Act; or
- (b) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, under the status of residence of "Specialist in Humanities/International Services" provided for in the Immigration Control and Refugee Recognition Act.

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in paragraph 1 mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her, by, in principle, completing college education (i.e. bachelor's degree) or higher education.



Note: Activities that meet the requirement specified in subparagraph 1(a) include those related to architectural services, civil engineering services, and urban planning and landscape architectural services. Activities that meet the requirement specified in subparagraph 1(b) include those related to accounting, auditing and bookkeeping services, specialty design services, trade fair and exhibition organisation services, travel agencies and tour operator services, and tourist guide services.

## Section 6 Accompanying Spouse and Children

1. Entry and temporary stay shall be granted to a spouse and children accompanying a natural person of Australia who has been granted entry and temporary stay in accordance with Sections 2 through 5, in principle for the same period as the period of temporary stay granted to the natural person, provided that such spouse and children obtain maintenance from the natural person and engage in daily activities recognised under the status of residence of "Dependent" provided for in the Immigration Control and Refugee Recognition Act.

2. A spouse who has been granted entry and temporary stay in accordance with paragraph 1 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.

Note: For the purposes of this Section, the terms "spouse" and "children" respectively mean a spouse or children recognised as such in accordance with the laws and regulations of Japan.

Annex 11  
Referred to in Chapter 14 (Investment)

SUBSIDIES

1. With respect to paragraph 7 of Article 14.10 (Investment - Non-Conforming Measures and Exceptions), the treatment of subsidies related to investors of each Party and covered investments may be subject to the review by the Sub-Committee on Investment referred to in Article 14.18 (Investment - Sub-Committee on Investment).

2. In the event that either Party considers that its interests have been adversely affected by a subsidy of the other Party, the Parties shall, on request, enter into consultations with a view to resolving the matter.

3. During the consultations referred to in paragraph 2, the Party granting a subsidy shall, if it deems fit, consider a request of the other Party for information relating to the subsidy program, such as:

- (a) the domestic laws and regulations under which the subsidy is granted;
- (b) the form of the subsidy (e.g. grant, loan, tax concession);
- (c) the policy objective and/or purpose of the subsidy;
- (d) the dates and duration of the subsidy and any other time limits attached to it; and
- (e) the eligibility requirements of the subsidy.

4. The dispute settlement procedures provided for in Chapter 19 (Dispute Settlement) shall not apply to this Annex.

Annex 12  
Referred to in Chapter 14 (Investment)

EXPROPRIATION

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest in an investment.

2. Paragraph 1 of Article 14.11 (Investment - Expropriation and Compensation) addresses two situations:

- (a) direct expropriation, where an investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure; and
- (b) indirect expropriation, where an action or series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.

3. The determination of whether an action or series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers, among other factors:

- (a) the economic impact of the government action, although the fact that an action or series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
- (b) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and
- (c) the character of the government action, including its objectives.

4. Except in rare circumstances, such as when an action or a series of actions by a Party is so severe in light of its purpose that it cannot be reasonably viewed as having been applied in good faith, non-discriminatory regulatory actions designed and applied by the Party for the purpose of legitimate public welfare objectives, such as the protection of public health, safety, and the environment, do not constitute indirect expropriation.

Annex 13  
Referred to in Chapter 17 (Government Procurement)

GOVERNMENT PROCUREMENT

PART 1  
LIST OF AUSTRALIA

Section 1  
Central Government Entities

**Thresholds**

Unless otherwise specified, Chapter 17 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

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

**Procuring Entities**

Administrative Appeals Tribunal  
Attorney-General's Department  
Australian Aged Care Quality Agency  
Australian Bureau of Statistics  
Australian Centre for International Agricultural Research  
Australian Crime Commission  
Australian Customs and Border Protection Service  
Australian Electoral Commission  
Australian Federal Police  
Australian Institute of Criminology  
Australian Law Reform Commission  
Australian National Audit Office  
Australian Office of Financial Management (AOFM)  
Australian Public Service Commission  
Australian Radiation Protection and Nuclear Safety Agency  
(ARPANSA)  
Australian Research Council  
Australian Taxation Office  
Australian Trade Commission (Austrade)  
Australian Transaction Reports and Analysis Centre  
(AUSTRAC)

Bureau of Meteorology  
Commonwealth Grants Commission  
ComSuper  
CrimTrac Agency  
Defence Materiel Organisation  
Department of Agriculture  
Department of Communications  
Department of Defence  
Department of Education  
Department of Employment  
Department of Environment  
Department of Finance  
Department of Foreign Affairs and Trade  
Department of Health  
Department of Human Services  
Department of Immigration and Border Protection  
Department of Industry  
Department of Infrastructure and Regional Development  
Department of Parliamentary Services  
Department of Social Services  
Department of the House of Representatives  
Department of the Prime Minister and Cabinet  
Department of the Senate  
Department of the Treasury  
Department of Veterans' Affairs  
Fair Work Commission  
Family Court and Federal Circuit Court  
Federal Court of Australia  
Geoscience Australia  
Inspector-General of Taxation  
IP Australia  
Migration Review Tribunal and Refugee Review Tribunal  
National Archives of Australia  
National Blood Authority  
National Capital Authority  
National Competition Council  
Office of Parliamentary Counsel  
Office of the Australian Accounting Standards Board  
Office of the Australian Information Commissioner  
Office of the Commonwealth Ombudsman  
Office of the Director of Public Prosecutions  
Office of the Fair Work Ombudsman  
Office of the Inspector-General of Intelligence and Security  
Office of the Official Secretary to the Governor-General  
Productivity Commission  
Professional Services Review Scheme

Royal Australian Mint  
 Safe Work Australia  
 Seafarers Safety, Rehabilitation and Compensation Authority  
 (Seacare Authority)  
 Workplace Gender Equality Agency

**Notes to Section 1**

1. Chapter 17 (Government Procurement) covers only those entities specifically listed in this Schedule.
2. Chapter 17 (Government Procurement) does not cover the procurement of motor vehicles by any entity listed in this Section.
3. Department of Defence and Defence Materiel Organisation
  - (a) Chapter 17 (Government Procurement) does not cover Department of Defence and Defence Materiel Organisation procurement of the following goods due to paragraph 1 of Article 17.20 (Government Procurement - Exceptions):

	Approximately equivalent to: <hr/>
Weapons	FSC 10
Fire Control Equipment	FSC 12
Ammunition and Explosives	FSC 13
Guided Missiles	FSC 14
Aircraft and Airframe Structural Components	FSC 15
Aircraft Components and Accessories	FSC 16
Aircraft Launching, Landing, and Ground Handling Equipment	FSC 17
Space Vehicles	FSC 18
Ships, Small Craft, Pontoons and Floating Docks	FSC 19
Ship and Marine Equipment	FSC 20
Ground Effect Vehicles, Motor Vehicles, Trailers, and Cycles	FSC 23
Engines, Turbines, and Components	FSC 28
Engines Accessories	FSC 29
Bearings	FSC 31

Water Purification and Sewage Treatment Equipment	FSC 46
Valves	FSC 48
Maintenance and Repair Shop Equipment	FSC 49
Prefabricated Structures and Scaffolding	FSC 54
Communication, Detection, and Coherent Radiation Equipment	FSC 58
Electrical and Electronic Equipment Components	FSC 59
Fiber Optics Materials, Components, Assemblies, and Accessories	FSC 60
Electric Wire, and Power and Distribution Equipment	FSC 61
Alarm, Signal and Security Detection Systems	FSC 63
Instruments and Laboratory Equipment	FSC 66
Specialty Metals	No Code

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

- (b) for Australia, Chapter 17 (Government Procurement) does not cover the following services, as elaborated in the Common Classification System and the WTO system of classification - MTN.GNS/W/120, due to paragraph 1 of Article 17.20 (Government Procurement - Exceptions). (For a complete listing of Common Classification System, see: <http://www.sice.oas.org/trade/nafta/chap-105.asp>.)
- (i) design, development, integration, test, evaluation, maintenance, repair, modification, rebuilding and installation of military systems and equipment (approximately equivalent to relevant parts of U.S. Product Service Codes A & J);



- (ii) operation of Government-owned Facilities (approximately equivalent to U.S. Product Service Code M);
  - (iii) space services (AR, B4 & V3); and
  - (iv) services in support of military forces overseas.
- (c) Chapter 17 (Government Procurement) does not cover the procurement of goods and services by, or on behalf of, the Australian Signals Directorate, the Defence Imagery and Geospatial Organisation, or the Defence Intelligence Organisation.
- (d) in respect of Article 17.3 (Government Procurement - National Treatment and Non-Discrimination) the Australian Government reserves the right, pursuant to paragraph 1 of Article 17.20 (Government Procurement - Exceptions), to maintain the Australian industry capability program and its successor programs and policies.

Section 2  
Sub-Central Government Entities

**Thresholds**

Unless otherwise specified, Chapter 17 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

- (a) for procurement of goods and services, 355,000 SDR; and
- (b) for procurement of construction services, 5,000,000 SDR.

**Procuring Entities and Notes to Section 2**

Chapter 17 (Government Procurement) covers only those entities specifically listed in this Schedule.

**Australian Capital Territory**

ACT Gambling and Racing Commission  
ACT Insurance Authority  
ACTION  
ACT Auditor-General  
Chief Minister and Treasury Directorate  
Commerce and Works Directorate  
Community Services Directorate  
Cultural Facilities Corporation  
Economic Development Directorate  
Education and Training Directorate  
Environment and Sustainable Development Directorate  
Health Directorate  
Housing ACT  
Independent Competition and Regulatory Commission  
Justice and Community Safety Directorate  
Legal Aid Commission  
Ombudsman of the ACT  
Territory and Municipal Services Directorate

## Notes to Section 2

1. For the entities listed for the Australian Capital Territory, Chapter 17 (Government Procurement) does not cover the procurement of health and welfare services, education services, utility services, or motor vehicles.

### New South Wales

Commission for Children and Young People  
Community Relations Commission  
Department of Attorney General and Justice  
Department of Education and Communities  
Department of Family and Community Services  
Department of Finance and Services  
Department of Planning and Infrastructure  
Department of Premier and Cabinet  
Department of Trade and Investment, Regional Infrastructure and Services  
Fire and Rescue NSW  
Health Care Complaints Commission  
Information and Privacy Commission (for the Information and Privacy Commission, Chapter 17 (Government Procurement) does not cover procurement related to the functions of the Privacy Commission)  
Legal Aid NSW  
Ministry for Police and Emergency Services  
Ministry of Health  
Motor Accidents Authority of NSW  
New South Wales Crime Commission  
New South Wales Electoral Commission  
New South Wales Ombudsman  
New South Wales Rural Fire Service  
NSW Food Authority  
NSW Rural Assistance Authority  
Office of the Board of Studies  
Office of the Director of Public Prosecutions NSW  
Office of the Environment Protection Authority  
Police Integrity Commission  
Public Service Commission  
State Emergency Service  
Sydney Harbour Foreshore Authority  
Sydney Olympic Park Authority  
Transport for NSW (for Transport for NSW, Chapter 17 (Government Procurement) does not cover procurement related to the functions of The Transport Construction Authority, and The Country Rail Infrastructure Authority)

The Audit Office of New South Wales  
The Treasury  
WorkCover NSW

## **Notes to Section 2**

1. For the entities listed for New South Wales, Chapter 17 (Government Procurement) does not cover the procurement of health and welfare services, education services, or motor vehicles.

2. For the entities listed for New South Wales, Chapter 17 (Government Procurement) does not apply to procurements undertaken by a covered entity on behalf of a non-covered entity.

## **Northern Territory**

Aboriginal Areas Protection Authority  
Auditor-General's Office  
Central Australian Hospital Network  
Department of Arts and Museums  
Department of the Attorney-General and Justice  
Department of Business  
Department of Correctional Services  
Department of Health  
Department of Housing  
Department of Land Resource Management  
Department of Lands, Planning and the Environment  
Department of Local Government  
Department of Mines and Energy  
Department of Primary Industry and Fisheries  
Department of Regional Development and Women's Policy  
Department of Sport and Recreation  
Department of Treasury and Finance  
Department of the Chief Minister  
Department of the Legislative Assembly  
Health and Community Services Complaints Commission  
Land Development Corporation  
Museum and Art Galleries Board  
Northern Territory Electoral Commission  
Northern Territory Emergency Service  
Northern Territory Employment and Training Authority  
Northern Territory Fire and Rescue Service  
Northern Territory Licensing Commission  
Office of the Commissioner for Public Employment  
Ombudsman's Office

Parks and Wildlife Commission of the Northern Territory  
Police Force of the Northern Territory  
Racing Commission  
Remuneration Tribunal  
Strehlow Research Centre Board  
Top End Hospital Network  
Tourism NT  
Utilities Commission of the Northern Territory  
Work Health Authority

#### **Notes to Section 2**

1. For the entities listed for the Northern Territory, Chapter 17 (Government Procurement) does not cover set-asides on behalf of the Charles Darwin University pursuant to Partnership Agreements between the Northern Territory Government and Charles Darwin University.

#### **Queensland**

Entities declared to be departments pursuant to section 14 of the *Public Service Act 2008* (Qld)  
Motor Accident Insurance Commission  
Nominal Defendant  
Public Service Commission  
Public Trust Office

#### **Notes to Section 2**

1. For the entities listed for Queensland, Chapter 17 (Government Procurement) does not apply to procurements by covered entities on behalf of non-covered entities.

2. For the entities listed for Queensland, Chapter 17 (Government Procurement) does not apply to procurements undertaken by departments, or parts of departments, which deliver health, education, training and/or arts services.

3. For the entities listed for Queensland, Chapter 17 (Government Procurement) does not cover the procurement of health services, education services, training services, arts services, welfare services, government advertising and motor vehicles.

#### **South Australia**

Aboriginal Affairs and Reconciliation Division

Arts SA  
Attorney-General's Department  
Auditor-General's Department  
Country Fire Service  
Courts Administration Authority  
Defence SA  
Department for Communities and Social Inclusion  
Department for Correctional Services  
Department of Education and Child Development  
Department of Environment, Water and Natural Resources  
Department of Further Education, Employment, Science and  
Technology  
Department of Health and Ageing  
Department for Manufacturing, Innovation, Trade, Resources  
and Energy  
Department of Planning, Transport and Infrastructure  
Department of Primary Industries and Regions of South  
Australia  
Department of the Premier and Cabinet  
Department of Treasury and Finance  
Electoral Commission SA  
Environment Protection Authority  
Independent Gambling Authority  
Legal Services Commission  
Office for State / Local Government Relations  
Parliament of South Australia  
South Australian Fire and Emergency Services Commission  
South Australian Metropolitan Fire Services  
South Australia Police  
South Australian Tourism Commission  
State Emergency Services  
State Procurement Board  
TAFE SA

## **Notes to Section 2**

1. For the entities listed for South Australia, Chapter 17 (Government Procurement) does not cover the procurement of health and welfare services, education services, advertising services, or motor vehicles.

## **Tasmania**

Department of Economic Development, Tourism and the Arts  
Department of Education  
Department of Health and Human Services  
Department of Infrastructure, Energy and Resources

Department of Justice  
Department of Police and Emergency Management  
Department of Premier and Cabinet  
Department of Primary Industries, Parks, Water and Environment  
Department of Treasury and Finance  
House of Assembly  
Legislative Council  
Legislature-General  
Office of the Director of Public Prosecutions  
Office of the Governor  
Office of the Ombudsman  
Tasmanian Audit Office  
Tasmanian Health Organisation - North  
Tasmanian Health Organisation - North West  
Tasmanian Health Organisation - South

## **Notes to Section 2**

1. For the entities listed for Tasmania, Chapter 17 (Government Procurement) does not cover the procurement of health and welfare services, education services, or advertising services.

## **Victoria**

Commissioner for Environmental Sustainability  
Department of Education, Early Childhood and Development  
Department of Environment and Primary Industries  
Department of Health  
Department of Human Services  
Department of Justice  
Department of Premier and Cabinet  
Department of State Development, Business and Innovation  
Department of Transport, Planning and Local Infrastructure  
Department of Treasury and Finance  
Independent Broad-based Anti-corruption Commission  
Office of the Chief Commissioner of Police (Victoria Police)  
Office of the Commission for Children and Young People  
Office of the Essential Services Commission  
Office of the Fire Services Levy Monitor  
Office of the Legal Services Commissioner  
Office of the Ombudsman  
Office of the Privacy Commissioner  
Office of Public Prosecutions  
Office of the Road Safety Camera Commissioner

Office of the Taxi Service Commission  
Office of the Victorian Commission for Gambling and Liquor  
Regulation  
Office of the Victorian Responsible Gambling Foundation  
State Services Authority  
Victorian Auditor-General's Office  
Victorian Electoral Commission  
Victorian Equal Opportunity and Human Rights Commission  
Victorian Inspectorate

## **Notes to Section 2**

1. For the entities listed for Victoria, Chapter 17 (Government Procurement) does not cover the procurement of motor vehicles.
2. For the entities listed for Victoria, Chapter 17 (Government Procurement) does not apply to procurements by covered entities on behalf of non-covered entities.

## **Western Australia**

Botanic Gardens and Parks Authority  
Corruption and Crime Commission (Western Australia)  
Country High Schools Hostels Authority  
Department of Agriculture and Food  
Department for Child Protection  
Department for Communities  
Department of Commerce  
Department of Corrective Services  
Department of Culture and the Arts  
Department of Education  
Department of Education Services  
Department of Environment and Conservation  
Department of Fire and Emergency Services  
Department of Finance  
Department of Fisheries  
Department of Health  
Department of Housing  
Department of Indigenous Affairs  
Department of Local Government  
Department of Mines and Petroleum  
Department of Planning  
Department of Racing, Gaming and Liquor  
Department of Regional Development and Lands  
Department of Sport and Recreation  
Department of State Development



Department of Training and Workforce Development  
Department of Treasury  
Department of Water  
Department of the Attorney General  
Department of the Premier and Cabinet  
Department of the Registrar Western Australian Industrial  
Relations Commission  
Disability Services Commission  
Equal Opportunity Commission  
Gascoyne Development Commission  
Goldfields Esperance Development Commission  
Governor's Establishment  
Great Southern Development Commission  
Heritage Council of Western Australia  
Kimberley Development Commission  
Law Reform Commission of Western Australia  
Legislative Assembly  
Legislative Council  
Main Roads Western Australia  
Mid West Development Commission  
Minerals and Energy Research Institute of Western Australia  
National Trust of Australia (WA)  
Office of the Auditor General  
Office of the Director of Public Prosecutions  
Office of the Information Commissioner  
Office of the Inspector of Custodial Services  
Office of the Parliamentary Commissioner for Administrative  
Investigations  
Parliamentary Services Department  
Peel Development Commission  
Pilbara Development Commission  
Public Sector Commission  
Public Transport Authority  
Rottnest Island Authority  
Rural Business Development Corporation  
Salaries and Allowances Tribunal  
School Curriculum and Standards Authority  
Small Business Development Corporation  
South West Development Commission  
State Library of Western Australia  
Swan River Trust  
Western Australia Police  
Western Australian Electoral Commission  
Western Australian Land Information Authority (Landgate)  
Western Australian Planning Commission  
Western Australian Sports Centre Trust (trading as  
VenuesWest)

Western Australian Tourism Commission  
Wheatbelt Development Commission  
Zoological Parks Authority

Section 3  
Other Covered Entities

**Thresholds**

Unless otherwise specified, Chapter 17 (Government Procurement) covers procurement by entities listed in this Section, subject to the following thresholds:

- (a) for procurement of goods and services, 450,000 SDR; and
- (b) for procurement of construction services, 5,000,000 SDR.

**Procuring Entities**

Australian Communications and Media Authority  
Australian Competition and Consumer Commission  
Australian Financial Security Authority  
Australian Fisheries Management Authority  
Australian Human Rights Commission  
Australian Institute of Health and Welfare  
Australian Institute of Marine Science  
Australian Maritime Safety Authority  
Australian National Maritime Museum  
Australian Nuclear Science and Technology Organisation  
Australian Pesticides and Veterinary Medicines Authority  
Australian Prudential Regulation Authority  
Australian Securities and Investments Commission  
Australian War Memorial  
Comcare  
Commonwealth Scientific and Industrial Research Organisation  
Corporations and Markets Advisory Committee  
Export Finance and Insurance Corporation  
Grains Research and Development Corporation  
Great Barrier Reef Marine Park Authority  
National Gallery of Australia  
National Museum of Australia  
Reserve Bank of Australia  
Sydney Harbour Federation Trust  
The Director of National Parks  
Tourism Australia

### **Notes to Section 3**

1. For the entities listed in this Section, Chapter 17 (Government Procurement) covers only those entities listed in this Schedule.
2. For the entities listed in this Section, Chapter 17 (Government Procurement) does not cover the procurement of motor vehicles.
3. Chapter 17 (Government Procurement) does not cover procurement of telecommunications services by the Australian War Memorial.

Section 4  
Goods

1. Chapter 17 (Government Procurement) applies to all goods procured by the entities listed in Sections 1 through 3, unless otherwise specified in Chapter 17 (Government Procurement), including Part 1 of this Annex.

2. Chapter 17 (Government Procurement) does not cover the procurement of blood and blood-related products, including plasma derived products.

Section 5  
Services

1. Chapter 17 (Government Procurement) applies to all services procured by the entities listed in Sections 1 through 3, unless otherwise specified in Chapter 17 (Government Procurement), including Part 1 of this Annex.

2. Chapter 17 (Government Procurement) does not cover the procurement of:

- (a) plasma fractionation services;
- (b) government advertising services;
- (c) health and welfare services;
- (d) legal services;
- (e) telecommunications;
- (f) education services;
- (g) financial services; and
- (h) transport services.

Section 6  
Construction Services

1. Chapter 17 (Government Procurement) applies to all construction services procured by the entities listed in Sections 1 through 3, unless otherwise specified in Chapter 17 (Government Procurement), including Part 1 of this Annex.

2. For the purposes of Article 17.9 (Government Procurement - Conditions for Participation) Australia requires, as a condition for participation in procurement of building and construction services, compliance with the National Code of Practice for the Construction Industry and related implementation guidelines at the central and sub-central government levels, and their successor policies and guidelines. In this respect Australia shall accord to the goods, services and suppliers of Japan, treatment no less favourable than the treatment it accords to its domestic goods, services and suppliers.

Section 7  
General Notes

1. Unless otherwise specified herein, the following General Notes apply without exception to Chapter 17 (Government Procurement), including to all Sections of Part 1 of this Annex.
  
2. Chapter 17 (Government Procurement) does not apply to:
  - (a) any form of preference to benefit small and medium enterprises;
  - (b) measures to protect national treasures of artistic, historic, or archaeological value;
  - (c) measures for the health and welfare of Indigenous people;
  - (d) measures for the economic and social advancement of Indigenous people; and
  - (e) procurement of financial advisory and asset management services pertaining to reserves held, including for the purposes of funding retirement benefits, by any entity listed in Part 1 of this Annex.



Section 8  
Value of Thresholds

1. The value of the thresholds set out in Sections 1 through 3 shall be adjusted at two-year intervals with each adjustment taking effect in January, beginning January 2016.
2. Australia shall calculate and convert the value of the thresholds into Australian Dollars using the conversion rates published by the International Monetary Fund in its monthly "International Financial Statistics". Except where paragraph 3 applies, the conversion rates will be the average of the daily values of the Australian Dollar in terms of the Special Drawing Rights (SDR) over the two-year period preceding 1 October or 1 November of the year before the thresholds are to take effect.
3. In respect of thresholds for sub-central entities, Australia may set its thresholds to align with thresholds that apply to equivalent categories of procurement listed in Section 2 of Annex 15-A of the Australia-United States Free Trade Agreement, expressed in Australian Dollars.
4. Calculations for thresholds covered by this Part may be rounded to the nearest thousand Australian Dollars.
5. Australia shall notify Japan of the applicable value of thresholds in Australian Dollars and the period of its validity upon the entry into force of this Agreement and shall thereafter notify the value of the newly calculated thresholds in Australian Dollars in a timely manner.
6. The Parties shall consult if a major change in a national currency relative to the SDR or to the national currency of the other Party were to create a significant problem with regard to the application of Chapter 17 (Government Procurement).

PART 2  
LIST OF JAPAN

Section 1  
Central Government Entities

1. Goods

- (a) threshold: 100,000 SDR
- (b) procuring entities: all entities covered by the Accounts Law (Law No. 35 of 1947) as follows:

House of Representatives  
House of Councillors  
Supreme Court  
Board of Audit  
Cabinet  
Reconstruction Agency  
National Personnel Authority  
Cabinet Office  
Imperial Household Agency  
National Public Safety Commission (National Police Agency)  
Financial Services Agency  
Consumer Affairs Agency  
Ministry of Internal Affairs and Communications  
Ministry of Justice  
Ministry of Foreign Affairs  
Ministry of Finance  
Ministry of Education, Culture, Sports, Science and Technology  
Ministry of Health, Labour and Welfare  
Ministry of Agriculture, Forestry and Fisheries  
Ministry of Economy, Trade and Industry  
Ministry of Land, Infrastructure, Transport and Tourism  
Ministry of Environment  
Ministry of Defense

2. Services

- (a) threshold:
  - (i) construction services: 4,500,000 SDR

- (ii) architectural, engineering and other technical services covered by Chapter 17 (Government Procurement): 450,000 SDR
  - (iii) other services: 100,000 SDR
- (b) procuring entities: procuring entities set out in paragraph 1

Notes to Section 1:

1. The procuring entities set out in this Section include all their internal sub-divisions, independent organs, attached organisations and other organisations and local branch offices provided for in the National Government Organization Law (Law No. 120 of 1948) and the Law establishing the Cabinet Office (Law No. 89 of 1999).

2. Chapter 17 (Government Procurement) shall not apply to contracts to be awarded to co-operatives or associations in accordance with laws and regulations existing at the time of the entry into force of this Agreement.

Section 2  
Sub-Central Government Entities

1. Goods

- (a) threshold: 200,000 SDR
- (b) procuring entities: all prefectural governments entitled "To", "Do", "Fu" and "Ken", and all designated cities entitled "Shitei-toshi", covered by the Local Autonomy Law (Law No. 67 of 1947) as follows:

Hokkaido  
Aomori-ken  
Iwate-ken  
Miyagi-ken  
Akita-ken  
Yamagata-ken  
Fukushima-ken  
Ibaraki-ken  
Tochigi-ken  
Gunma-ken  
Saitama-ken  
Chiba-ken  
Tokyo-to  
Kanagawa-ken  
Niigata-ken  
Toyama-ken  
Ishikawa-ken  
Fukui-ken  
Yamanashi-ken  
Nagano-ken  
Gifu-ken  
Shizuoka-ken  
Aichi-ken  
Mie-ken  
Shiga-ken  
Kyoto-fu  
Osaka-fu  
Hyogo-ken  
Nara-ken  
Wakayama-ken  
Tottori-ken  
Shimane-ken  
Okayama-ken

Hiroshima-ken  
Yamaguchi-ken  
Tokushima-ken  
Kagawa-ken  
Ehime-ken  
Kochi-ken  
Fukuoka-ken  
Saga-ken  
Nagasaki-ken  
Kumamoto-ken  
Oita-ken  
Miyazaki-ken  
Kagoshima-ken  
Okinawa-ken  
Osaka-shi  
Nagoya-shi  
Kyoto-shi  
Yokohama-shi  
Kobe-shi  
Kitakyushu-shi  
Sapporo-shi  
Kawasaki-shi  
Fukuoka-shi  
Hiroshima-shi  
Sendai-shi  
Chiba-shi

2. Services

(a) threshold:

- (i) construction services: 15,000,000 SDR
- (ii) architectural, engineering and other technical services covered by Chapter 17 (Government Procurement): 1,500,000 SDR
- (iii) other services: 200,000 SDR

(b) procuring entities: procuring entities set out in paragraph 1

Notes to Section 2:

1. The procuring entities set out in this Section include all internal sub-divisions, attached organisations and branch offices of their governors or mayors, committees and other organisations provided for in the Local Autonomy Law.
2. Chapter 17 (Government Procurement) shall not apply to contracts to be awarded to co-operatives or associations in accordance with laws and regulations existing at the time of the entry into force of this Agreement.
3. Chapter 17 (Government Procurement) shall not apply to contracts which the procuring entities award for purposes of their daily profit-making activities which are exposed to competitive forces in markets. This note shall not be used in a manner which circumvents the provisions of Chapter 17 (Government Procurement).
4. Procurement related to operational safety of transportation is not included.
5. Procurement related to the production, transport or distribution of electricity is not included.

Section 3  
All Other Entities

1. Goods

(a) threshold: 130,000 SDR

(b) procuring entities:

(i) Group A

Japan Water Agency  
Japan Railway Construction, Transport and  
Technology Agency (a) (d) (e)  
Narita International Airport Corporation  
East Nippon Expressway Company Limited  
Central Nippon Expressway Company Limited  
West Nippon Expressway Company Limited  
Metropolitan Expressway Company Limited  
Hanshin Expressway Company Limited  
Honshu-Shikoku Bridge Expressway Company Limited  
Japan Expressway Holding and Debt Repayment  
Agency  
Urban Renaissance Agency  
Japan Science and Technology Agency  
Japan Atomic Energy Agency (b)  
Japan Environmental Safety Corporation  
Japan International Cooperation Agency  
Welfare and Medical Service Agency  
Government Pension Investment Fund  
Agriculture and Livestock Industries Corporation  
Japan Oil, Gas and Metals National Corporation  
(c)  
Organization for Small & Medium  
Enterprises and Regional Innovation, JAPAN  
Japan Post Holdings Company Limited  
Japan Post Company Limited  
Japan Post Bank Company Limited  
Japan Post Insurance Company Limited  
Management Organization for Postal Savings and  
Postal Life Insurance  
Japan Labour Health and Welfare Organization  
Japan Organization for Employment of the Elderly,  
Persons with Disabilities and Job Seekers  
Okinawa Development Finance Corporation  
Japan Finance Corporation

Japan Bank for International Cooperation  
Japan Housing Finance Agency  
Japan Finance Organization for Municipalities  
Development Bank of Japan Inc.  
Tokyo Metro Co., Ltd. (a)  
Northern Territories Issue Association  
National Consumer Affairs Center of Japan  
RIKEN (b)  
Environmental Restoration and Conservation Agency  
Fund for the Promotion and Development of the  
Amami Islands  
Japan Foundation  
Japan Student Services Organization  
Japan Arts Council  
Japan Society for the Promotion of Science  
The Open University of Japan Foundation  
Japan Sport Council  
Health Insurance Claims Review & Reimbursement  
Services  
National Center for Persons with Severe  
Intellectual Disabilities, Nozominosono  
Japan Racing Association  
Mutual Aid Association of Agriculture,  
Forestry and Fishery Corporation Personnel  
The National Association of Racing  
Farmers' Pension Fund  
JKA  
Japan External Trade Organization  
New Energy and Industrial Technology Development  
Organization  
Japan Alcohol Corporation  
Japan National Tourism Organization  
The Japan Institute for Labour Policy and  
Training  
The Promotion and Mutual Aid Corporation for  
Private Schools of Japan  
Organization for Workers' Retirement Allowance  
Mutual Aid

(ii) Group B

National Archives of Japan  
National Institute of Information and  
Communications Technology  
National Research Institute of Brewing  
National Center for University Entrance  
Examinations



National Institute of Special Needs Education  
National Institution for Youth Education  
National Women's Education Center  
National Museum of Nature and Science  
National Institute for Materials Science  
National Research Institute for Earth Science and  
Disaster Prevention  
National Institute of Radiological Sciences  
National Museum of Art  
National Institutes for Cultural Heritage  
National Center for Teachers' Development  
National Institute of Health and Nutrition  
National Institute of Occupational Safety and  
Health  
Food and Agricultural Materials Inspection Center  
National Center for Seeds and Seedlings  
National Livestock Breeding Center  
National Agriculture and Food Research  
Organization  
National Fisheries University  
National Institute of Agrobiological Sciences  
National Institute for Agro-Environmental  
Sciences  
Japan International Research Center for  
Agricultural Sciences  
Forestry and Forest Products Research Institute  
Fisheries Research Agency  
Research Institute of Economy, Trade and Industry  
National Center for Industrial Property  
Information and Training  
Nippon Export and Investment Insurance  
National Institute of Advanced Industrial Science  
and Technology  
National Institute of Technology and Evaluation  
Public Works Research Institute  
Building Research Institute  
Japan Health Insurance Association  
Japan Pension Service  
National Cancer Center  
National Cerebral and Cardiovascular Center  
National Center for Neurology and Psychiatry  
National Center for Global Health and Medicine  
National Center for Child Health and Development  
National Center for Geriatrics and Gerontology  
National Traffic Safety and Environment  
Laboratory  
National Maritime Research Institute

Port and Airport Research Institute  
Electronic Navigation Research Institute  
Marine Technical Education Agency  
National Institute for Sea Training  
Civil Aviation College  
National Institute for Environmental Studies  
Labor Management Organization for USFJ Employees  
National Agency of Vehicle Inspection  
National Statistics Center  
Japan Mint  
National Printing Bureau  
National Hospital Organization  
National University Corporation  
Inter-University Research Institute Corporation  
Institute of National Colleges of Technology,  
Japan  
National Institution for Academic Degrees and  
University Evaluation  
Center for National University Finance and  
Management

## 2. Services

### (a) threshold:

#### (i) construction services:

- (A) 4,500,000 SDR for Japan Post Holdings Company Limited, Japan Post Company Limited, Japan Post Bank Company Limited, Japan Post Insurance Company Limited, and Management Organization for Postal Savings and Postal Life Insurance in Group A
- (B) 15,000,000 SDR for all other entities in Group A
- (C) 4,500,000 SDR for entities in Group B

#### (ii) architectural, engineering and other technical services covered by Chapter 17 (Government Procurement): 450,000 SDR

#### (iii) other services: 130,000 SDR

- (b) procuring entities: procuring entities set out in paragraph 1

Notes to Section 3:

1. Chapter 17 (Government Procurement) shall not apply to contracts to be awarded to co-operatives or associations in accordance with laws and regulations existing at the time of the entry into force of this Agreement.

2. Chapter 17 (Government Procurement) shall not apply to contracts which the procuring entities in Group A award for purposes of their daily profit-making activities which are exposed to competitive forces in markets. This note shall not be used in a manner which circumvents the provisions of Chapter 17 (Government Procurement).

3. Notes to specific procuring entities:

- (a) procurement related to operational safety of transportation is not included.
- (b) procurement which could lead to the disclosure of information incompatible with the purpose of the Treaty on the Non-Proliferation of Nuclear Weapons or with international agreements on intellectual property rights is not included. Procurement for safety-related activities aiming at utilisation and management of radioactive materials and responding to emergencies of nuclear installation is not included.
- (c) procurement related to geological and geophysical survey is not included.
- (d) procurement of advertising services, construction services and real estate services is not included.
- (e) procurement of ships to be jointly owned with private companies is not included.

Section 4  
Goods

Chapter 17 (Government Procurement) shall apply to all goods that are procured by the procuring entities set out in Sections 1 through 3. However, for procurement by the Ministry of Defense, only the following goods are included in the coverage of Chapter 17 (Government Procurement):

*Federal Supply Classification (FSC) Description*

22	Railway Equipment
24	Tractors
32	Woodworking Machinery and Equipment
34	Metalworking Machinery
35	Service and Trade Equipment
36	Special Industry Machinery
37	Agricultural Machinery and Equipment
38	Construction, Mining, Excavating, and Highway Maintenance Equipment
39	Materials Handling Equipment
40	Rope, Cable, Chain, and Fittings
41	Refrigeration, Air Conditioning, and Air Circulating Equipment
43	Pumps and Compressors
45	Plumbing, Heating and Sanitation Equipment
46	Water Purification and Sewage Treatment Equipment
47	Pipe, Tubing, Hose, and Fittings
48	Valves
51	Hand Tools
52	Measuring Tools
55	Lumber, Millwork, Plywood and Veneer
61	Electric Wire, and Power and Distribution Equipment
62	Lighting Fixtures and Lamps
65	Medical, Dental, and Veterinary Equipment and Supplies
6630	Chemical Analysis Instruments
6635	Physical Properties Testing Equipment
6640	Laboratory Equipment and Supplies
6645	Time Measuring Instruments
6650	Optical Instruments
6655	Geophysical and Astronomical Instruments
6660	Meteorological Instruments and Apparatus
6670	Scales and Balances
6675	Drafting, Surveying, and Mapping Instruments

6680 Liquid and Gas Flow, Liquid Level, and Mechanical  
Motion Measuring Instruments

6685 Pressure, Temperature, and Humidity Measuring and  
Controlling Instruments

6695 Combination and Miscellaneous Instruments

67 Photographic Equipment

68 Chemicals and Chemical Products

71 Furniture

72 Household and Commercial Furnishings and  
Appliances

73 Food Preparation and Serving Equipment

74 Office Machines and Visible Record Equipment

75 Office Supplies and Devices

76 Books, Maps, and Other Publications

77 Musical Instruments, Phonographs, and Home-type  
Radios

79 Cleaning Equipment and Supplies

80 Brushes, Paints, Sealers, and Adhesives

8110 Drums and Cans

8115 Boxes, Cartons, and Crates

8125 Bottles and Jars

8130 Reels and Spools

8135 Packaging and Packing Bulk Materials

85 Toiletries

87 Agricultural Supplies

93 Non-metallic Fabricated Materials

94 Non-metallic Crude Materials

99 Miscellaneous

Section 5  
Services

Chapter 17 (Government Procurement) shall apply to all the following services, which are identified in accordance with the United Nations Provisional Central Product Classification (CPC) 1991, as well as document MTN.GNS/W/120 for Telecommunications services, that are procured by the procuring entities set out in Sections 1 through 3:

*(Provisional Central Product Classification (CPC), 1991)*

51	Construction work
6112	Maintenance and repair services of motor vehicles (Note 1)
6122	Maintenance and repair services of motorcycles and snowmobiles (Note 1)
712	Other land transport services (except 71235 Mail transportation by land)
7213	Rental services of sea-going vessels with operator
7223	Rental services of non-sea-going vessels with operator
73	Air transport services (except 73210 Mail transportation by air)
748	Freight transport agency services
7512	Courier services (Note 2)
	Telecommunications services MTN.GNS/W/120
	Corresponding CPC
	2.C.h. - 7523 Electronic mail;
	2.C.i. - 7521 Voice mail;
	2.C.j. - 7523 On-line information and data base retrieval;
	2.C.k. - 7523 Electronic data interchange (EDI);
	2.C.l. - 7529 Enhanced facsimile services;
	2.C.m. - 7523 Code and protocol conversion; and
	2.C.n. - 7523 On-line information and/or data processing (including transaction processing)
84	Computer and related services
864	Market research and public opinion polling services
867	Architectural, engineering and other technical services (Note 3)

871	Advertising services
87304	Armoured car services
874	Building-cleaning services
88442	Publishing and printing services (Note 4)
886	Repair services incidental to metal products, machinery and equipment
94	Sewage and refuse disposal, sanitation and other environmental protection services

Notes to specific services of Section 5:

Note 1: Maintenance and repair services are not included with respect to those motor vehicles, motorcycles and snowmobiles which are specifically modified and inspected to meet regulations of the procuring entities.

Note 2: Courier services are not included with respect to letters.

Note 3: Only architectural, engineering and other technical services related to construction services, with the exception of the following services when procured independently, are included:

- Final design services of CPC 86712 Architectural design services;
- CPC 86713 Contract administration services;
- Design services consisting of one or a combination of final plans, specifications and cost estimates of either CPC 86722 Engineering design services for the construction of foundations and building structures, or CPC 86723 Engineering design services for mechanical and electrical installations for buildings, or CPC 86724 Engineering design services for the construction of civil engineering works; and
- CPC 86727 Other engineering services during the construction and installation phase.

For the purposes of this Part, the term "CPC" means the Provisional Central Product Classification (Statistical Paper Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

Note 4: Publishing and printing services are not included with respect to materials containing confidential information.



Section 6  
Construction Services

Chapter 17 (Government Procurement) shall apply to all the following construction services that are procured by the procuring entities set out in Sections 1 through 3:

CPC 51 Construction work

Notes to Section 6:

1. A construction services contract is a contract which has as its objective the realisation by whatever means of civil or building works, in the sense of Division 51 of the Provisional Central Product Classification (CPC).
2. Procurement with regard to a construction project based on the Act on Promotion of Private Finance Initiative (Act No. 117 of 1999) as of 30 November 2011 is covered.

Section 7  
General Note

Notwithstanding the Note 2 to Section 6, procurement with regard to a project within the scope of the Act on Promotion of Private Finance Initiative (Act No. 117 of 1999) as of 10 December 2010 is covered.

Section 8  
Value of Thresholds

1. The value of thresholds set out in Sections 1 through 3 shall be calculated and converted into Yen in every even-numbered year, based on an average value of Yen in terms of SDRs in the most recent two-year period starting on 1 January of the year before the preceding year and ending on 31 December of the preceding year.

2. Japan shall notify Australia of such value of thresholds and the period of its validity upon the entry into force of this Agreement and then notify Australia of the value of the newly calculated thresholds no later than one month before the respective thresholds take effect.

IMPLEMENTING AGREEMENT  
BETWEEN THE GOVERNMENT OF JAPAN AND  
THE GOVERNMENT OF AUSTRALIA  
PURSUANT TO ARTICLE 1.12 OF THE AGREEMENT  
BETWEEN JAPAN AND AUSTRALIA  
FOR AN ECONOMIC PARTNERSHIP

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PREAMBLE

The Government of Japan and the Government of Australia (hereinafter referred to as "the Parties"),

In accordance with Article 1.12 (General Provisions - Implementing Agreement) of the Agreement between Japan and Australia for an Economic Partnership (hereinafter referred to as "the Basic Agreement"),

HAVE AGREED as follows:

CHAPTER 1  
GENERAL PROVISIONS

Article 1.1  
Scope and Relationship to the Basic Agreement

1. This Agreement sets out the details and procedures for the implementation of certain provisions of the Basic Agreement.
2. Unless otherwise provided for in this Agreement, the definitions set out in the Basic Agreement shall apply to this Agreement, *mutatis mutandis*.
3. Chapter 19 (Dispute Settlement) of the Basic Agreement shall apply *mutatis mutandis* with respect to the settlement of disputes between the Parties concerning the implementation, interpretation or application of this Agreement.

CHAPTER 2  
RULES OF ORIGIN

Article 2.1  
Issuance of Certificate of Origin

1. Signatures of the representatives of the authorised body of the exporting Party or its other certification bodies on a Certificate of Origin shall be autographed or electronically printed. Stamps or official seals of the authorised body or other certification bodies may be printed electronically as well.
2. In principle, a Certificate of Origin shall be issued by the time of shipment.

3. In exceptional cases where the Certificate of Origin has not been issued by the time of shipment, on request of the exporter or producer, the Certificate of Origin may be issued retrospectively in accordance with the domestic laws and regulations of the exporting Party within 12 months from the date of shipment, in which case it shall be necessary to indicate "ISSUED RETROSPECTIVELY" in the relevant field of the Certificate of Origin. The Certificate of Origin issued retrospectively shall indicate the date of shipment in the relevant field of the Certificate of Origin.

4. A Certificate of Origin issued retrospectively shall remain valid for one year from the date of shipment.

5. In the event of theft, loss or destruction of an issued Certificate of Origin before the expiration of its validity, the exporter, the producer or their authorised representative may request the authorised body of the exporting Party or its other certification bodies to issue a new Certificate of Origin as a duplicate of the original Certificate of Origin on the basis of the documents in their possession. The Certificate of Origin issued in this way shall bear the word "DUPLICATE OF THE ORIGINAL CERTIFICATE OF ORIGIN NUMBER\_DATED\_" in the relevant field of the Certificate of Origin. The date of issuance of the original Certificate of Origin shall be indicated in the new Certificate of Origin. The new Certificate of Origin shall be valid during the term of the validity of the original Certificate of Origin.

## Article 2.2 Modification

1. In case a Documentary Evidence of Origin contains incorrect information:

- (a) the exporter, producer or their authorised representative may request the issuance of a new Certificate of Origin and the invalidation of the original Certificate of Origin; or
- (b) the importer, exporter, or producer may complete a new origin certification document and withdraw the original origin certification document.

2. Notwithstanding paragraph 1(a), the authorised body of the exporting Party or its other certification bodies may, in response to the request for the issuance of a new Certificate of Origin or at their own initiative, make modifications to the Certificate of Origin by striking out errors and making any additions required. Such modifications shall be certified by the authorised signature and stamp or official seal of the authorised body of the exporting Party or its other certification bodies.

3. Erasures, superimpositions and modifications other than those referred to in paragraph 2 shall not be allowed on the issued Certificate of Origin.

#### Article 2.3

##### Language of Documentary Evidence of Origin

1. The Documentary Evidence of Origin shall be completed in the English language.

2. Notwithstanding paragraph 1, in the case of importation into Japan, an importer may complete an origin certification document in the Japanese language.

#### Article 2.4

##### Consignment

For the purposes of subparagraph (a) of Article 3.8 (Rules of Origin - Consignment) of the Basic Agreement, in case a good undergoes repacking, relabeling or splitting up, an importer shall provide, on request of the customs administration of the importing Party, a Documentary Evidence of Origin which is consistent with the state of consignment after such operations.

#### Article 2.5

##### Minor Errors

The customs administration of the importing Party shall disregard minor errors, such as slight discrepancies or omissions, typing errors or protrusions from the designated field, provided that these minor errors are not such as to create doubts concerning the accuracy of the information included in the Documentary Evidence of Origin.



Article 2.6  
Communications on Origin Verification

1. For the purposes of Articles 3.21 (Rules of Origin - Origin Verification) and 3.22 (Rules of Origin - Verification Visit) of the Basic Agreement, communication between the customs administration of the importing Party and the exporters, the producers, the authorised body or the customs administration of the exporting Party shall be made through diplomatic channels unless otherwise agreed by the Parties.

2. Notwithstanding paragraph 1, for the purposes of Articles 3.21 (Rules of Origin - Origin Verification) and 3.22 (Rules of Origin - Verification Visit) of the Basic Agreement, the customs administration of the importing Party may communicate with the authorised body or the customs administration of the exporting Party and the exporter or the producer of the good who applied for the Certificate of Origin or completed the origin certification document, by any method with a confirmation of receipt, in parallel with the communications set out in paragraph 1.

3. Notwithstanding paragraphs 1 and 2, the customs administration of Australia may access the EPA CO Reference System provided by the Ministry of Economy, Trade and Industry of Japan for the purposes of verifying the authenticity of Certificates of Origin issued in Japan.

4. The language to be used for communications between the Parties in accordance with Articles 3.21 (Rules of Origin - Origin Verification) and 3.22 (Rules of Origin - Verification Visit) of the Basic Agreement shall be English.

CHAPTER 3  
CUSTOMS PROCEDURES

Article 3.1  
Mutual Assistance

1. To the extent permitted by the competence and available resources of their respective customs administrations, the Parties shall assist each other through their customs administrations to ensure proper application of customs laws, and to prevent, investigate and combat any violation or attempted violation of customs laws.

2. The Parties shall cooperate through their customs administrations, when necessary and appropriate, in the area of research, development, and testing of new customs procedures and new enforcement aids and techniques, training activities of customs officers, and exchange of personnel between them.

Article 3.2  
Information and Communications Technology

1. The customs administrations of the Parties shall make cooperative efforts to promote the use of information and communications technology in their customs procedures, including possible electronic data interchange between the customs administrations, taking into account international standards or methods developed under the auspices of international organisations or fora such as the Customs Cooperation Council, the International Organization for Standardization, and the United Nations Centre for Trade Facilitation and Electronic Business.

2. The customs administrations of the Parties shall exchange information, including best practices, on the use of information and communications technology for the purpose of improving customs procedures.

3. The introduction and enhancement of individual information and communications technology by the customs administrations of the Parties shall, to the greatest extent possible, be carried out taking into account the views expressed by relevant parties.

Article 3.3  
Risk Management

1. In order to facilitate customs clearance of goods traded between Australia and Japan, the customs administrations of the Parties shall continue to use risk management and promote the improvement of risk management techniques.

2. The customs administrations of the Parties shall exchange information, including best practices, on risk management techniques and other enforcement techniques.

Article 3.4  
Advance Rulings

1. For the purposes of paragraph 2 of Article 4.5 (Customs Procedures - Advance Rulings) of the Basic Agreement, procedures for issuing advance rulings shall ensure that:

- (a) the requirements for the application for an advance ruling, including the information to be provided and the format, are publicly available;
- (b) the customs administration of the importing Party is allowed to request, at any time during the course of the evaluation of the application for an advance ruling, the applicant to provide additional information deemed necessary for such evaluation;
- (c) an advance ruling is based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the customs officers responsible for the issuance of the advance rulings;

- (d) the customs administration of the importing Party endeavours to issue an advance ruling within 30 days, or 90 days for customs valuation, from the date of receipt of the application with all the necessary information, and in cases where the customs administration of the importing Party fails to issue the advance ruling within the aforementioned 30 or 90 days, the applicant is informed accordingly;
- (e) an issued advance ruling is provided in writing and includes the reasons for the ruling; and
- (f) the conditions for the use of an issued advance ruling, such as the period of validity thereof, are specified.

2. For the purposes of paragraph 4 of Article 4.5 (Customs Procedures - Advance Rulings) of the Basic Agreement, the customs administration of the importing Party may modify or revoke the issued advance ruling in the following cases:

- (a) if the advance ruling has been issued based on erroneous facts or the applicant for the advance ruling omitted to provide all relevant information;
- (b) if there has been a change in the law, facts or circumstances on which the issued advance ruling was based;
- (c) if there has been an amendment of the Basic Agreement or this Agreement which affects the issued advance ruling, since the issuance of the ruling;
- (d) if there has been a change in the procedures relating to advance rulings which affects the issued advance ruling, since the issuance of the ruling, provided that such change is not inconsistent with the provisions of the Basic Agreement and this Agreement, including the requirements specified in paragraph 1; or
- (e) if the customs administration of the importing Party has other reasonable grounds to modify or revoke the issued advance ruling.

Article 3.5  
Enforcement Against Illegal Trafficking

1. The Parties shall, to the extent permitted by the competence and available resources of their respective customs administrations, cooperate and exchange information in their enforcement against:

- (a) the trafficking of illicit drugs and other prohibited goods; and
- (b) the illegal trafficking of controlled goods.

2. The Parties shall endeavour to promote regional cooperation under the Customs Cooperation Council in combating trafficking of illicit drugs and other prohibited goods.

Article 3.6  
Intellectual Property Rights

The customs administrations of the Parties shall, within their respective competence and available resources, cooperate and exchange information in the application of border measures under the provisions of Article 16.18 (Intellectual Property - Enforcement - Border Measures) of the Basic Agreement.

Article 3.7  
Exchange of Information and Confidentiality

1. Neither Party shall use or disclose information provided pursuant to this Chapter except for the purpose of discharging the functions of its customs administration in accordance with its customs laws, or otherwise with the consent of the providing customs administration.

2. Each Party may limit the information it communicates to the other Party when the other Party is unable to give the assurance requested by the former Party with respect to the maintenance of confidentiality or the limitations of purposes for which the information will be used.

3. If a Party that requests information would be unable to comply with a similar request in case such a request were made by the other Party, the requesting Party shall draw attention to that fact in its request. Responding to such a request shall be at the discretion of the other Party.

4. Information provided by the customs administration of a Party to the customs administration of the other Party pursuant to this Chapter shall not be used by the other Party in criminal proceedings carried out by a court or a judge, unless the other Party has obtained prior written consent of the customs administration which provided the information.

5. Nothing in paragraph 4 shall prevent a Party from submitting a request for such information to the other Party through diplomatic channels or other channels established in accordance with the domestic laws and regulations of the other Party.

6. This Article shall not preclude the use or disclosure of information provided pursuant to this Chapter to the extent such use or disclosure is required by the domestic laws and regulations of the Party of the customs administration receiving the information. Such customs administration shall, wherever possible, give advance notice of any such disclosure to the customs administration providing the information.

7. The Parties may refuse to communicate information pursuant to this Chapter, where to do so would:

- (a) be likely to prejudice sovereignty, public policy, security or other essential interests;
- (b) violate or prejudice a legitimate industrial, commercial or professional interest;
- (c) be contrary to the domestic laws and regulations of the Party receiving the request for information; or
- (d) impede law enforcement.

CHAPTER 4  
FINAL PROVISIONS

Article 4.1  
Implementation

This Agreement shall be implemented by the Parties in accordance with the Basic Agreement and their respective domestic laws and regulations in force.

Article 4.2  
Entry into Force

This Agreement shall enter into force at the same time as the Basic Agreement and shall remain in force as long as the Basic Agreement remains in force.

Article 4.3  
Amendment

This Agreement may be amended by written agreement between the Parties. The Parties shall, on request of a Party, consult as to whether to amend this Agreement.

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

DONE at Canberra on this eighth day of July in the year 2014, in duplicate in the Japanese and English languages, both texts being equally authentic.

For the Government  
of Japan:

安倍晋三

For the Government  
of Australia:

Tony Abbott