



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

MASTER COPY

July 18, 2019

CUSTOMS MEMORANDUM CIRCULAR

NO. 176 - 2019

To: All Deputy Commissioners
All Service Directors
All District Collectors
All Others Concerned

SUBJECT: IMPLEMENTATION OF THE PROTOCOL TO AMEND THE FRAMEWORK AGREEMENT ON COMPREHENSIVE ECONOMIC CO-OPERATION AND CERTAIN AGREEMENTS THEREUNDER BETWEEN THE ASSOCIATION OF THE SOUTHEAST ASIAN NATIONS (ASEAN) AND THE PEOPLE'S REPUBLIC OF CHINA

With reference to the letter dated 28 June 2019 from Atty. Allan B. Getty, Assistant Secretary for Industry Development and Trade Policy Group, Department of Trade and Industry on the updates on the implementation arrangements of ASEAN-China FTA.

The Protocol to Amend the Framework Agreement on Comprehensive Economic Co-Operation and certain Agreements thereunder between the Association of the Southeast Asian Nations (Asean) and the People's Republic of China, The ASEAN-China Free Trade Agreement Rules of Origin (ASEAN-China FTA ROO) upgraded protocol shall be implemented on 1 August 2019. This includes the revised ACFTA Product Specific Rule (PSR), Certificate of Origin CO) Form E, Operational Certification Procedure (OCP), and the Rules of Origin (ROO). During the Twelfth Meeting of the ASEAN-China Joint Committee - Working Group on Rules of Origin (ACJC-WGROO) on 20-22 May 2019 in Bangkok, Thailand, it is agreed that there will be a transition period of 2 weeks from the date of implementation. During the transition period, Preferential Tariff shall be granted for importers submitting Old CO Form E with applying the old rules and issuing authorities may still accept processing of old CO Form E applying the old ROO rules.

Attached also in letter dated 28 June 2019 are the following annexes to wit:

- ANNEX 1: ASEAN-China Free Trade Agreement Annex 1 – Rules of Origin
- ANNEX 2: ASEAN-China Free Trade Agreement Attachment – Revised Operational Certification Procedures (OCP) for the Rules of Origin for the ASEAN-China Free Trade Area
- ANNEX 3: ASEAN-China Free Trade Agreement Attachment B – Product Specific Rule
- ANNEX 4: Revised Certificate of Origin Form E

For your information and guidance.

For records purposes, please confirm the dissemination of this Circular throughout your Offices within fifteen (15) days from receipt hereof.



REY LEONARDO B. GUERRERO
Commissioner, BOC

JUL 24 2019



BOC-01-01328



**Protocol to Amend the Framework Agreement on
Comprehensive Economic Co-operation and Certain
Agreements thereunder between the Association of
Southeast Asian Nations (ASEAN) and the People's
Republic of China**

The Governments of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Republic of the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member States of the Association of Southeast Asian Nations (hereinafter referred to collectively as "ASEAN Member States", or individually as "ASEAN Member State"), and the People's Republic of China (hereinafter referred to as "China"), hereinafter referred to collectively as "Parties" or individually as "Party";

RECALLING the Framework Agreement on Comprehensive Economic Co-operation between the Association of Southeast Asian Nations (ASEAN) and the People's Republic of China (hereinafter referred to as the "Framework Agreement") signed on 4 November 2002 in Phnom Penh, Cambodia;

RECALLING the Agreement on Trade in Goods of the Framework Agreement (hereinafter referred to as the "TIG Agreement") signed on 29 November 2004 in Vientiane, Lao PDR;

RECALLING the Agreement on Trade in Services of the Framework Agreement (hereinafter referred to as the "TIS



Agreement") signed on 14 January 2007 in Cebu, Philippines;

RECALLING the Agreement on Investment of the Framework Agreement (hereinafter referred to as the "Investment Agreement") signed on 15 August 2009 in Bangkok, Thailand;

RECALLING the Joint Statement of the 16th ASEAN-China Summit held on 9 October 2013, taking note of the positive role that the ASEAN-China Free Trade Area (ACFTA) has played in promoting economic and trade relations and welcoming the initiative for the upgrading of the ACFTA by, among others, improving market conditions and trade balance among the Parties as well as expanding the scope and coverage of the Framework Agreement;

DESIRING to improve the ACFTA to better respond to the evolving global economic architecture through reaffirmation of the commitment, and to deepen economic linkages between ASEAN and China through the progressive liberalisation of trade in goods and trade in services, more trade-facilitative rules of origin, better customs procedures and trade facilitation measures, improved investment liberalisation, protection, promotion, and facilitation, enhanced economic and technical cooperation; and

CONFIDENT that an upgrade of the ACFTA would contribute to increasing the depth and expanding the scope of cooperation, and promoting trade, services and investment among the Parties.

HAVE AGREED AS FOLLOWS:

**CHAPTER 1
AMENDMENT TO THE TIG AGREEMENT**

SECTION A: RULES OF ORIGIN



ANNEX 3 on the Rules of Origin (ROO) of the TIG Agreement shall be substituted by ANNEX 1 of this Protocol.

SECTION B: CUSTOMS PROCEDURES AND TRADE FACILITATION

This Section on the Customs Procedures and Trade Facilitation (CPTF) shall be incorporated into the TIG Agreement:

Article 1 Objectives

The objectives of this Section are to:

- (a) ensure predictability, consistency and transparency in the application of customs law of the Parties;
- (b) promote efficient, economical administration of customs procedures, and the expeditious clearance of goods;
- (c) simplify and harmonise customs procedures to the extent possible; and
- (d) promote co-operation among the customs administrations of the Parties.

Article 2 Scope

This Section applies, in accordance with the Parties' respective domestic laws and regulations, to customs procedures applied to goods traded and the movement of means of transport among the Parties.



Article 3 Definitions

For the purposes of this Section:

customs administration means:

- (a) in relation to China, the General Administration of Customs of the People's Republic of China; and
- (b) in relation to ASEAN, the customs administration of each ASEAN Member State and/or competent authorities¹ that are responsible under the law of a Party for the administration of customs law.

customs law means the statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the customs administrations, and any regulations made by the customs administrations under their statutory powers;

customs procedures means the treatment applied by the customs administration of a Party to goods and the means of transport, which are subject to that Party's customs law;

Customs Valuation Agreement means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (GATT) 1994, contained in Annex 1A to the WTO Agreement; and

means of transport means various types of vessels, vehicles, aircraft and pack-animals which enter or leave the territory of a Party carrying persons, goods or articles, where applicable under each Party's domestic laws and regulations.

¹ The list of competent authorities and any future changes should be conveyed to all the Parties in a timely manner.

Article 4 Facilitation

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent, transparent and trade-facilitating, including through the expeditious clearance of goods.
2. Customs procedures of each Party shall, where possible and to the extent permitted by its respective customs law, conform with the trade-related instruments and recommended practices of the World Customs Organisation to which that Party is a contracting Party.
3. The customs administration of each Party shall review its customs procedures to facilitate trade.
4. Customs control shall be limited to that which is necessary to ensure compliance with customs law of the respective Parties.

Article 5 Customs Co-operation

To the extent permitted by its domestic laws and regulations, the customs administration of each Party may, as deemed appropriate, cooperate with the customs administration of each other, in relation to:

- (a) the implementation and operation of this Section;
- (b) such other issues as the Parties mutually determine.

Article 6 Use of Automated Systems

1. The customs administration of each Party, where applicable, shall endeavour to have its own system that



supports electronic customs transactions.

2. In implementing initiatives, the customs administration of each Party, taking into consideration the available infrastructure and capabilities of each Party, shall take into account the relevant standards and best practices recommended by the World Customs Organisation.

Article 7 Customs Valuation

The Parties shall apply Article VII of GATT 1994 and the Customs Valuation Agreement to goods traded among them.

Article 8 Tariff Classification

The Parties shall apply the International Convention on the Harmonised Commodity Description and Coding System to goods traded among them.

Article 9 Risk Management

1. The Parties shall use risk management to determine control measures with a view to facilitating legitimate trade, and expediting customs clearance and release of goods.

2. In applying a risk management approach to customs control, the customs administration of each Party shall regularly review the performance, effectiveness and efficiency of its systems.

Article 10 Advance Rulings

1. Each Party, through its customs administration, to the extent permitted by its domestic laws and regulations, on the application of a person described in Paragraph 3(a), shall

provide in writing, advance rulings in respect of tariff classification and origin of goods.

2. In addition to Paragraph 1, the Parties are encouraged to provide advance rulings on the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts.

3. Each Party, in accordance with its domestic laws and regulations, shall adopt or maintain procedures for advance rulings, which shall:

- (a) provide that an importer or an exporter or a producer, authorised by the importing Party, may apply for an advance ruling before the importation of the goods in question;
- (b) require that an applicant for an advance ruling provide a detailed description of the goods and all relevant information needed for the issuance of an advance ruling;
- (c) provide that its customs administration may, at any time during the course of an evaluation of an application for an advance ruling, request that the applicant provide additional information within a specified period;
- (d) provide that any advance ruling be based on the facts and circumstances presented by the applicant, and any other relevant information in the possession of the decision-maker; and
- (e) provide that the advance ruling be issued to the applicant expeditiously on receipt of all necessary information.

4. A Party may reject requests for an advance ruling where the additional information requested by it in



accordance with Paragraph 3(c) is not provided within the specified period.

5. Subject to Paragraphs 1 and 6, each Party shall apply an advance ruling to all importations of goods described in that ruling within three (3) years from the date of that ruling or such other period as specified in that Party's respective domestic laws and regulations.

6. A Party may modify or revoke an advance ruling:

- (a) upon determination that the ruling was based on an error of fact or law, or the information provided is false or inaccurate;
- (b) if there is a change in its domestic laws and regulations consistent with this Agreement; or
- (c) if there is a change in a material fact or circumstance on which the ruling is based.

7. Subject to the confidentiality requirements of a Party's domestic laws and regulations, each Party may publish its advance rulings.

8. Where an importer claims that the treatment accorded to an imported good should be governed by an advance ruling, the customs administration may evaluate whether the facts and circumstances of the said importation are consistent with the facts and circumstances upon which a ruling was based.

Article 11 **Review and Appeal**

1. Each Party shall, in accordance with its domestic laws and regulations, provide that the importer, exporter or any other person affected by its administrative rulings, determinations or decisions, have access to:



- (a) a level of administrative review by its customs administrations independent of the official or office responsible for the administrative rulings, determinations or decisions, under review. The level of administrative review may include any authority supervising the customs administration subject to domestic laws and regulations; or
- (b) judicial review.

2. The decision on review and/or appeal shall be given to the applicant and/or appellant, and subject to the Party's domestic laws and regulations, the reasons for such decision shall be provided in writing.

Article 12 **Review of Customs Procedures**

The Parties shall, under the mechanism of the ASEAN-China FTA Joint Committee (ACFTA-JC), periodically review the implementation of the Section on CPTF with a view to further simplifying and harmonising customs procedures to the extent possible and developing mutually beneficial arrangements to facilitate trade among the Parties. A sub-committee on CPTF will be formed and convened as necessary.

Article 13 **Publication and Enquiry Points**

1. Each Party shall publish on the internet and/or in print form all statutory and regulatory provisions and any customs administrative procedures applied or enforced by its customs administration, except law enforcement procedures and internal operational guidelines.
2. Each Party shall designate one or more enquiry points to deal with enquiries from interested persons concerning customs matters, and shall make available on the internet



and/or in print form, information concerning procedures for making such enquiries.

Article 14 Consultations

1. The customs administrations of the Parties shall encourage consultations with each other on issues related to trade in goods arising from the operation or implementation of this Section.
2. Such consultations shall be conducted through the relevant contact points of the respective customs administrations.
3. Each Party shall provide information on the contact points of its customs administration to the other Parties and promptly notify the other Parties of any amendment thereto.

Article 15 Pre-arrival Documentation

The customs administrations of the Parties shall endeavour to make provision for the lodging and registering or checking of the goods declaration and its supporting documents prior to the arrival of the goods.

Article 16 Authorised Economic Operators

1. The customs administrations of the Parties shall endeavour to establish the programme of Authorised Economic Operators (AEO) to promote informed compliance and efficiency of customs control.
2. The customs administrations of the Parties shall endeavour to work towards mutual recognition of AEO.



Article 17
Repayment, Drawback and Security

1. Decisions on claims for repayment shall be reached and notified in writing to the persons concerned, without undue delay, and repayment of amounts overcharged shall be made as soon as possible after the verification of such claims.
2. Drawback shall be paid as soon as possible after the verification of such claims.
3. Where security has been furnished, it shall be discharged as soon as possible after the customs administration is satisfied that the obligations under which the security was required, have been duly fulfilled.

Article 18
Post Clearance Audit

The customs administrations of the Parties shall establish and operate post clearance audit for expeditious customs clearance and enhanced customs control.

Article 19
Temporary Admission

The customs administrations of the Parties shall facilitate the movement of goods under temporary admission to the greatest extent possible, in accordance with domestic laws and regulations of each Party.

Article 20
Confidentiality

1. Nothing in this Section shall be construed to require any Party to furnish or allow access to confidential information, the disclosure of which the Party considers would:

- (a) be contrary to the public interest as determined by its domestic laws and regulations;
- (b) be contrary to any of its domestic laws and regulations, including but not limited to, those protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;
- (c) impede law enforcement; or
- (d) prejudice legitimate commercial interests, which may include the competitive position of particular enterprises, public or private.

2. Where a Party provides information to another Party in accordance with this Section and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information, use it only for the purposes specified by the Party providing the information, and not disclose it without the specific written permission of the Party providing the information.

CHAPTER 2

AMENDMENT TO THE AGREEMENT ON TRADE IN SERVICES

1. Pursuant to paragraph 3 of Article 23 of the TIS Agreement, the third package of specific commitments of each Party, which shall become an integral part of the TIS Agreement, is hereby annexed as ANNEX 2 to this Protocol.

2. ANNEX 2 shall apply to the Parties that have submitted their respective specific commitments to the Secretary-General of ASEAN.

CHAPTER 3

AMENDMENT TO THE INVESTMENT AGREEMENT

Article 1 Promotion of Investment

Article 20 of the Investment Agreement shall be substituted by:

1. Each Party shall further cooperate in promoting and increasing investment activities by building upon existing agreements or arrangements already in place for economic cooperation in order to strengthen the economic relationship among the Parties.

2. For the mutual benefit of the Parties, each Party shall encourage and create favourable conditions for investors and their investments.

3. The Parties shall cooperate in promoting and increasing awareness of the Parties as an investment area, through, among others:

- (a) increasing investments among the Parties;
- (b) organising investment promotion activities, including business matching events;
- (c) enhancing industrial complementation and production networks;
- (d) organising and supporting the organisation of various briefings and seminars on investment opportunities and on investment laws, regulations and policies; and
- (e) conducting information exchanges on other issues of mutual concern relating to investment promotion and facilitation."



Article 2 Facilitation of Investment

Article 21 of the Investment Agreement shall be substituted by:

«

1. Each Party should endeavour to further create stable, favourable and transparent conditions in order to encourage greater investment by investors of another Party in its territory.

2. Subject to their laws and regulations, the Parties shall cooperate to facilitate investments among the Parties through, among others:

- (a) creating the necessary environment for all forms of investment;
- (b) simplifying procedures for investment applications and approvals;
- (c) promoting dissemination of investment information, including investment laws, rules, regulations, policies and procedures; and
- (d) utilising existing Investment Promotion Agencies or, where necessary, establishing one-stop investment centres or similar mechanisms in the respective host Parties, to provide assistance and advisory services to the business sectors including facilitation of operating licences and permits.”



CHAPTER 4

AMENDMENT OF PROVISIONS RELATING TO ECONOMIC AND TECHNICAL COOPERATION UNDER THE FRAMEWORK AGREEMENT

Articles 2(g), 7 and 8(4) of the Framework Agreement shall be deleted. Article 7 of the Framework Agreement shall read as follows:

Article 7(l) Basic Principles

1. The Parties shall undertake economic and technical cooperation activities of mutual benefit to deepen trade and investment among the Parties with a view to promoting economic cooperation pursuant to the Framework Agreement.
2. The Parties shall, subject to the availability of resources and in accordance with their respective domestic laws and regulations, endeavour to facilitate economic and technical cooperation among the Parties. The Parties shall explore ways to expand economic and technical cooperation in areas of mutual interest, including recommendations to enhance existing economic and technical cooperation as well as develop new initiatives.
3. The Parties agree to implement capacity-building programmes and technical assistance, particularly projects that are to address the specific needs and requirements consistent with the priority areas of economic and technical cooperation under the ACFTA. Special consideration shall be provided to Cambodia, Lao PDR, Myanmar and Viet Nam with regard to their participation in these projects and their proposed projects.



Article 7 (II)

Areas of Economic and Technical Cooperation

1. The Parties, on the basis of mutual benefit, shall explore and undertake economic cooperation activities in the following areas:

- (a) Trade-related issues;
- (b) Agriculture, Fishery, Forestry and Forestry Products;
- (c) Information and Communications Technology;
- (d) Human Resource Development;
- (e) Investment;
- (f) Trade in Services;
- (g) Tourism;
- (h) Industrial Cooperation;
- (i) Transport;
- (j) Intellectual Property Rights;
- (k) Small and Medium Enterprises;
- (l) Environment; and
- (m) Other fields related to economic and technical cooperation as may be mutually agreed upon by the Parties.

2. The Parties agree to focus on the economic and technical cooperation to support other Working Groups under the ACFTA-JC for better utilisation of the Framework Agreement and agreements thereunder.

Article 7 (III)

Cross-border Electronic Commerce (E-commerce)

1. The Parties recognise the economic growth and opportunity that e-commerce provides and the importance of promoting its use and development.

2. The Parties agree to share information, expertise and conduct dialogue on issues related to e-commerce, including laws and regulations, rules and standards, and best practices with a view to creating a favourable environment



for e-commerce development.

3. The Parties shall encourage participation from business communities and facilitation from government agencies to take advantage of e-commerce platforms to enhance trade and investment relations among the Parties.

4. The Parties shall encourage capacity-building cooperation by supporting workshops and training programmes on e-commerce to enhance the capability of Micro, Small and Medium Enterprises (MSMEs) to expand into regional and international markets.

Article 7 (IV)
Resources for Economic and Technical
Cooperation Activities

1. With the aim of operationalising this Chapter, activities could be in the form of economic and technical cooperation, including seminars, trainings, policy dialogues, studies as well as other activities agreed upon by the Parties.

2. The Parties agree to source the funding for economic and technical cooperation activities under ACFTA from existing appropriate ASEAN-China resources, or other resources available in the future.

3. The Parties agree to enhance economic and technical cooperation activities under ACFTA by expediting the appraisal and approval process, developing clear guidelines and facilitating enquiries on economic and technical cooperation projects with a view to helping prospective project proponents to better utilise the available resources.

Article 7 (V)
Implementation of Economic and Technical Cooperation
Activities

1. Economic and technical cooperation activities shall involve China and at least two (2) ASEAN Member States, provided that those activities are regional in nature and of benefit to ASEAN Member States and China.
2. The Parties shall undertake economic and technical cooperation activities at a mutually agreed time.

Article 7 (VI)
Settlement of Dispute

1. The Agreement on Dispute Settlement Mechanism of the Framework Agreement shall not apply to this Chapter.
2. Any dispute concerning the interpretation, implementation or application of this Chapter shall be settled amicably by the Parties.

CHAPTER 5
FUTURE WORK PROGRAMME

1. Consistent with Article 17 of the TIG Agreement, the Parties shall enter into negotiations, to further liberalise trade in goods on a date to be mutually agreed upon by the Parties. The Parties shall undertake to finalise the negotiations within two (2) years from the date of commencement of the negotiations.
2. The Parties shall enter into negotiations on Product Specific Rules (PSRs) with a view to reaching a mutually satisfactory outcome that improves utilisation of ACFTA within one (1) year from the date of entry into force of this Protocol.

3. The Parties shall conclude the discussions with respect to investment liberalisation and protection within three (3) years from the date of entry into force of this Protocol, unless the Parties agree otherwise.

CHAPTER 6 FINAL PROVISIONS

Article 1 Amendment

This Protocol may be amended by agreement in writing by the Parties and such amendment shall come into force on such date or dates as may be agreed among the Parties.

Article 2 Depositary

For the ASEAN Member States, this Protocol shall be deposited with the Secretary-General of ASEAN, who shall promptly furnish a certified copy thereof to each ASEAN Member State.

Article 3 Entry Into Force

1. Each Party shall notify the Secretary-General of ASEAN of the completion of its internal procedures² necessary for entry into force of this Protocol in writing. This Protocol shall enter into force on 1 May 2016, provided that China and at least one (1) ASEAN Member State have notified the Secretary-General of ASEAN of the completion of their internal procedures in writing.

² For clarity, the term "internal procedures" may include ratification, acceptance or approval by the Parties in accordance with their respective domestic laws and regulations.



2. If this Protocol does not enter into force on 1 May 2015, it shall enter into force sixty (60) days after the date by which China and at least one (1) ASEAN Member State have notified the Secretary-General of ASEAN of the completion of their internal procedures in writing.

3. After the entry into force of this Protocol pursuant to Paragraph 1 or 2, this Protocol shall enter into force for any remaining Party sixty (60) days after the date of its notification to the Secretary-General of ASEAN of the completion of its internal procedures in writing.

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

DONE at Kuala Lumpur, Malaysia, this Twenty First day of November in the Year Two Thousand and Fifteen, in duplicate copies in the English language.³

For Brunei Darussalam:



LIM JOCK SENG
Minister at Prime Minister's
Office and Minister of Foreign
Affairs and Trade II

For the People's Republic
of China




GAO HUCHENG
Minister of Commerce

³ For the Parties that sign this Protocol after 21 November 2015, the date of signing of the Protocol for that Party shall be the date on which the Protocol is signed by that Party



For the Kingdom of Cambodia:



SUN CHANTHOL
Senior Minister and Minister of
Commerce

For the Republic of Indonesia:



THOMAS TRIKASIH LEMBONG
Minister of Trade

For the Lao People's Democratic Republic:



KHEMMANI PHOLSENA
Minister of Industry and Commerce

For Malaysia:



MUSTAPA MOHAMED
Minister of International Trade and
Industry

For the Republic of the Union of Myanmar:



KWIN ZAW
Union Minister for National Planning and
Economic Development

For the Republic of the Philippines:

GREGORY L. DOMINGO
Secretary of Trade and Industry

For the Republic of Singapore:

VIVIAN BALAKRISHNAN
Minister for Foreign Affairs

For the Kingdom of Thailand:

APIRADI TANTRAPORN
Minister of Commerce

For the Socialist Republic of Viet Nam:

VU TROY HOANG
Minister of Industry and Trade



**THE TWELFTH MEETING OF THE ASEAN-CHINA JOINT COMMITTEE –
WORKING GROUP ON RULES OF ORIGIN (ACJC-WGROO)**

20-22 May 2019, Bangkok, Thailand

SUMMARY RECORD

INTRODUCTION

1. The 12th Meeting of the ASEAN-China Joint Committee Working Group on Rules of Origin (ACJC-WGROO) was held on 20-22 May 2019, Bangkok, Thailand. Representatives from all ASEAN Member States except Brunei, as well as China and staff member of the ASEAN Secretariat attended the Meeting, which was co-chaired by Ms Ng Zhen Yi, Senior Assistant Director, ASEAN Division, Ministry of Trade and Industry of Singapore, for ASEAN, and Mr Liu Tang, Deputy Director, Department of Duty Collection, General Administration of Customs of the People's Republic of China. The list of delegates appears as **ANNEX 1**.

AGENDA ITEM 1. ADOPTION OF THE AGENDA

2. The Meeting considered and adopted the agenda, which appears as **ANNEX 2**.

AGENDA ITEM 2. BUSINESS ARRANGEMENTS

3. The Meeting was held in plenary.

**AGENDA ITEM 3. IMPLEMENTATION OF THE REVISED RULES OF ORIGIN (ROO)
UNDER THE ACFTA UPGRADING PROTOCOL**

4. ASEAN informed the Meeting that some AMS cannot complete their domestic procedures to implement the revised ACFTA ROO, including the revised ROO text, OCP, CO Form E and the HS 2017 PSR on 1 July 2019. In this regard, the Meeting agreed to move the implementation date to 1 August 2019 with no further delays, so that all Parties can implement the revised ACFTA ROO together.

5. The Meeting agreed to have a transition period of 2 weeks i.e. 1-14 August 2019, instead of the period of 3 months as agreed previously. During the transition period, Parties can issue and will accept both the new CO Form E with the new rules applied and the old CO Form E with the old rules applied. The Meeting also agreed that the old CO Form E issued on or before 14 August 2019 will continue to be accepted within its validity period even if they are presented after 14 August 2019.

6. The Meeting noted that due to some technical issues as a result of the current upgrading process of its customs' systems, Malaysia will not be able to accept new CO Form E indicating HS 2017 in time for the agreed implementation date of the new Upgrading Protocol. Therefore, Malaysia requested that for all new CO Form E issued for goods exported to Malaysia to indicate both HS2017 and HS2012 while waiting for this technical issue to be resolved. Malaysia informed the Meeting that it will endeavor to resolve the technical issue latest by the end of 2019 and will promptly update all Parties of its readiness to accept Form E with only HS 2017. Malaysia informed the Meeting that it will not outright reject the CO Form E indicating only HS 2017. ASEAN agreed to Malaysia's interim arrangement, while China informed the Meeting that it will revert to Malaysia's request by 6 June 2019. The Meeting also noted that Malaysia will issue the new CO Form E indicating HS 2017 from the agreed implementation date starting from 1 August 2019.

AGENDA ITEM 4. ACFTA ROO IMPLEMENTATION ISSUES

(i) Indicating information in CO Form E in the case where a trader is located in the same country as the producer

7. The Meeting discussed ASEAN's proposal to indicate the information of the details (i.e. name and address) of the company that issued the last invoice in Box 7 in the Form E when that company is different from the exporter but is located in the same country as the exporter.

8. ASEAN was of the view that pursuant to Rule 7(c) of the OCP, statements of the Certificate of Origin (Form E) correspond to supporting documentary evidence submitted. In this case, there is a mismatch between the name and address of the exporter indicated in Box 1 of the Form E and in the invoice submitted to customs. To facilitate the verification of such cases, ASEAN proposed that in such circumstances, the name and address of the company that issues the invoice be indicated in Box 7 of the CO Form E.

9. In response, China conveyed it will undertake consultations on this proposal and revert intersessionally.

(ii) Continuing page(s) of CO Form E

10. The Meeting noted that there are no further issues encountered on the Form E issued by China Council for Promotion of International Trade (CCPIT) with continuing page(s) in a different format and pattern from the original Form E, and where the colour is not consistent with that stated in Rule 8(b) of the ACFTA OCP. In this regard, the Meeting agreed to remove this issue from the agenda of the next meeting.

11. China also informed the Meeting that its new CO Form E will be printed on ISO A4 size white paper with some security features.

(iii) Proposal on issuance of electronic CO Form E by GACC and CCPIT under ACFTA

12. China proposed to expand to use its electronic CO (eCO) printed on A4 white paper with the following features:

- (i) the stamp and the signature in export declaration box and certification box on the eCO are printed;
- (ii) the original eCO has anti-copy code. If the original eCO is duplicated, the anti-copy code on the eCO issued by China Customs indicates the word "copy", while the eCO issued by CCPIT shows the word "forge"; and
- (iii) the eCO has QR code. By scanning the QR code, the information of the CO and the verification website can be obtained.

13. ASEAN noted China's proposal and will further discuss at the next meeting.

(iv) Exchange statistical data on verification

14. ASEAN informed the Meeting that some AMS remain unconvinced on the rationale and intention of China's proposal to exchange statistical data on verification. China clarified that it proposes to specifically exchange the data on the total number of verification requests and replies, and the total number requests received and corresponding replies. China further clarified that the exchange of statistical data on verification is intended for internal customs to evaluate the implementation of the ACFTA agreement. This data will be useful to consider on how to improve verification mechanism in the future. China proposed that the exchange of these data can be done annually.

15. In this regard, some AMS proposed to have one-time trial exchange of the statistical data on verification with a duration of 6 months (i.e. 1 July- 31 December 2019) on the following basis:

- The total number of verification requests and replies will be counted on the number of CO Forms subject to verification; and
- The data is for official's use only and will remain confidential between the parties exchanging the data.

Some AMS proposed that the trial exchange of data will be useful for all parties to better understand the rationale and utility of the data exchanged. The trial exchange of data will be evaluated and assessed at the next meeting.

16. However, China cannot agree on the confidentiality of the data exchange. The Meeting noted that ASEAN will further consult on this and revert intersessionally.

(v) Verification through focal points

17. China informed the Meeting that it has received fraudulent verification replies, which were not done through the focal points of ACFTA ROO. China reiterated the importance that all verification communication should be done through the focal points of ACFTA ROO. To facilitate the verification request, the Meeting requested all Parties to update the list of ACFTA ROO focal points, which appears as **ANNEX 3**, for the ASEAN Secretariat's circulation.

18. ASEAN clarified that in the case that the verification requests or replies in hard copy (formal letter), they may be signed by higher authorities. In response, China requested that for this case, ASEAN focal points need to inform China focal points to keep the track on this. As the way forward, the Meeting agreed that in the case of a

formal letter in hard copy which is not signed and sent by the respective focal points, the respective focal points will transmit copy of the letter to other Party's focal points.

(vi) Mechanism to exchange preferential import data under China-ASEAN FTA

19. The Meeting noted that Lao PDR, Philippines and Viet Nam are flexible to exchange the preferential import data under the ACFTA with China on reciprocal basis. The Meeting further noted China and these AMS will undertake further bilateral discussions on the exchange of data.

(vii) Issuance of CO Form E on Exclusion list under market access

20. ASEAN presented the issue on whether CO Form E can be issued for products under the Exclusion List for the purpose of cumulation in pursuant to Rule 6 of Annex 1 Rules of Origin under ACFTA. ASEAN presentation appears as **ANNEX 4**. The Meeting agreed that Parties can issue CO Form E for any products if these products have ACFTA originating status and meet other applicable requirements.

(viii) Indication of the value in Box 9 of the Movement Certificate

21. ASEAN raised the case that Rule 12 of the revised OCP on the Movement Certificate stipulates that the value indicated in Box 9 is "the invoice value of the products exported from the intermediate Party", while Box 9 of the CO Form E states that FOB value should be indicated only when RVC criterion is applied. ASEAN viewed that Rule 12 is only applied for the Movement Certificate (MC) while the requirement to indicate the FOB value in Box 9 is applied for the original CO Form E. Therefore, any value of the invoice of the intermediate Party can be indicated in Box 9 of the MC.

22. In response, China viewed that only FOB value can be indicated in Box 9 of the MC since the format of MC is the same with the format of CO Form E and Box 9 shall be filled in a consistent way. The reference to "the invoice value of the products exported from the intermediate Party" in Paragraph 9 of the Overleaf Notes only covers the entity who issue the invoice. Noting the divergent views, the Meeting agreed to continue the discussion on this issue at the next meeting.

(ix) Understanding on Paragraph 2 of Article 4 (Goods not Wholly Produced or Obtained) of the Annex 1 on the ROO text

23. The Meeting discussed the understanding on Paragraph 2 of Article 4. ASEAN conveyed its agreement that Paragraph 2 is legally ambiguous, therefore can be understood to mean either i) if a product is listed in the PSR, only the criteria in the PSR will be applied for that product; or ii) if a product is listed in the PSR, the criteria in the PSR or RVC 40 will be applied for that product.

24. The Meeting also noted that during the PSR negotiations after the signing of the Upgrading Protocol, all Parties agreed that the PSR is a derogation of the general rules, therefore the general rules under Article 4 of Annex 1 of the Upgrading Protocol will not apply for the products which are already covered by the PSR. This understanding is also reflected in **ANNEXES 5 and 6** accordingly.

25. As the way forward, the Meeting agreed to implement the PSR under the Upgrading Protocol with the understanding that if a product is listed in the PSR, only the criteria in the PSR will be applied for that product.

AGENDA ITEM 5. OTHER MATTERS

(i) *Project on Outreach Programme on the revised Rules of Origin under ACFTA Upgrading Protocol and Capacity Building for Frontline Officers*

26. The Meeting highlighted the necessity to have the project implemented before or in parallel with the implementation of the revised Rules of Origin under the ACFTA Upgrading Protocol. In this regard, ASEAN requested for all Parties to convey the urgency of implementing the project to their respective JC leaders and to urge China MOFCOM to expedite the procedures to implement the project as soon as possible.

AGENDA ITEM 6. DATE AND VENUE OF THE NEXT MEETING

27. The Meeting noted that the 13th ACJC WGROO will be determined intersessionally.

AGENDA ITEM 7. CONSIDERATION AND ADOPTION OF THE SUMMARY RECORD

28. The Meeting considered and adopted the Summary Record of the 12th ACJC WGROO Meeting on 20-22 May 2019 in Bangkok, Thailand.

ACKNOWLEDGEMENT

Delegations from the ASEAN Member States, China and the ASEAN Secretariat expressed their gratitude and appreciation toward Thailand for its hospitality and excellent arrangements provided for this Meeting.

END

28 June 2019

MR. REY LEONARDO B. GUERRERO
Commissioner
Office of the Commissioner
Bureau of Customs
G/F OCOM Bldg., 16th Street,
South Harbor, Port Area, Manila

Attention : **ATTY. EDWARD JAMES A. DY-BUCO**
Deputy Commissioner
Assessment and Operations Coordination Group

ACTING CHIEF RECHILDA T. OQUIAS
Export Coordination Division

Subject : Updates on the implementation arrangements of the ASEAN-Korea FTA, ASEAN-China FTA, and ASEAN-Hong Kong FTA

Dear Commissioner Guerrero,

This is to update the BOC on the implementation arrangements of ASEAN-Korea FTA, ASEAN-China FTA, and ASEAN-Hong Kong FTA, as follows:

1. ASEAN-Korea FTA

The transposition of ASEAN-Korea FTA Product Specific Rules (PSR) in HS 2017 has been finalized by Member States and is set for implementation on 1 September 2019, with a transition period of four (4) months or until 1 January 2020. Attached for reference and appropriate action is the HS 2017 version of the ASEAN-Korea FTA PSR.

Further to this, may we request for a copy of the BOC issuance, once available, for onward submission/circulation to ASEAN Member States.

2. ASEAN-China FTA

The ASEAN-China FTA ROO changes will be implemented on 1 August 2019 (instead of 1 July 2019), with a two (2) week transition period. This includes the revised ACFTA PSR, Certificate of Origin (CO) Form E, Operational Procedures (OCP), and the Rules of Origin (ROO), as attached. The relevant supporting documents on ACFTA implementation remain the same as the ones we sent in our letter dated 04 February 2019.

Similar to the AKFTA, may we also request for a copy of the BOC issuance, once available, for onward submission/circulation to ASEAN Member States.

OFFICE OF THE ASSISTANT SECRETARY FOR INDUSTRY DEVELOPMENT AND TRADE POLICY GROUP

CMC 176-2019

MASTER COPY

3. ASEAN-Hong Kong FTA

The draft Executive Order (EO) to implement the ASEAN-Hong Kong FTA commitments was endorsed to the Office of the President on 5 June 2019 and it is expected that the EO will be signed within the next few months. As there is no concrete timeline for the issuance of the EO, the Philippines should be ready to implement the FTA within one month from the publication on the EO.

In this regard, we respectfully request for updates on the status of preparations undertaken by the BOC for the implementation of the FTA, including the request for the comprehensive list of BOC officials and/or officers who are authorized to sign and certify CO Form AHK with their corresponding specimen seals and signatures, for onward submission to the ASEAN Secretariat. Lastly, we also request that the DTI be given the opportunity to review the draft Customs Memorandum Order (CMO) to implement the FTA prior its issuance.

Should you have further clarifications, please directly coordinate with Ms. Ma. Monica A. Mamoyac through (e) MaMonicaMamoyac@dti.gov.ph or (t) 465-3300 local 420.

Thank you.

Sincerely,



Atty. Allan B. Gepty
Assistant Secretary (6)

Attached, a/s

ANNEX 1: RULES OF ORIGIN

Article 1

Definitions

For the purposes of this Annex :

- (a) **aquaculture** means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, etc.;
- (b) **Costs, Insurance and Freight (CIF)** means the value of the good imported, and includes the costs of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be determined in accordance with the Customs Valuation Agreement;
- (c) **Free-on-board (FOB)** means the free-on-board value of the good, inclusive of the costs of transport to the port or site of final shipment abroad. The valuation shall be determined in accordance with the Customs Valuation Agreement;
- (d) **generally accepted accounting principles (GAAP)** means the accounting standards, recognised consensus or substantial authoritative support of a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and

procedures;

- (e) **good** means any merchandise, product, article, or material;
- (f) **identical and interchangeable materials** means materials being of the same kind which are fungible for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;
- (g) **material** means any matter or substance used in the production of goods, physically incorporated into a good or subjected to a process in the production of another good;
- (h) **originating material** or **originating good** means a material or good which qualifies as originating in accordance with the provisions of this ANNEX;
- (i) **packing materials and containers for transportation** means the materials and containers used to protect a good during its transportation, different from those materials and containers used for its retail sale;
- (j) **production** means methods of obtaining goods, including growing, raising, mining, harvesting, fishing, aquaculture, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, producing, processing, assembling a good, etc.;
- (k) **Product Specific Rules** means rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a Regional Value Content criterion or a combination of any of these

criteria;

- (l) **Harmonised System** means the Harmonised Commodity Description and Coding System of the World Customs Organisation;
- (m) **neutral element** means a good used in the production, testing or inspection of another good but not physically incorporated into the good by itself;
- (n) **Customs Valuation Agreement** means the *Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, which is a part of the *Marrakesh Agreement Establishing the World Trade Organization*;
- (o) **non-originating good** or **non-originating material** means a good or material that does not qualify as originating under this ANNEX or a good or material of undetermined origin;

Article 2 Originating Goods

For the purposes of this ANNEX, a good shall be treated as an originating good and eligible for preferential tariff treatment if it is either:

- (a) wholly produced or obtained in a Party as provided in Article 3 of this ANNEX;
- (b) produced in a Party exclusively from originating materials from one or more of the Parties;
- (c) produced from non-originating materials in a Party, provided that the good has satisfied the requirements of Article 4 of this ANNEX

and meets all other applicable requirements of this ANNEX.

Article 3

Goods Wholly Produced or Obtained

For the purposes of Article 2 (a), the following goods shall be considered as wholly produced or obtained:

- (a) plants and plant products (including fruits, flowers, vegetables, trees, seaweed, fungi and live plants) grown, harvested, picked, or gathered in a Party¹;
- (b) live animals born and raised in a Party;
- (c) goods obtained from live animals in a Party without further processing, including milk, eggs, natural honey, hair, wool, semen and dung;
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering, or capturing in a Party;

¹ For the purposes of this Article, "in a Party" means:

- (i) For ASEAN Member States, the land, territorial air space, territorial sea, Exclusive Economic Zone, Continental Shelf, and areas beyond the territorial sea over which a Member State exercises sovereign rights or jurisdiction, as the case may be, under respective domestic laws in accordance with international law, including the United Nations Convention on the Law of the Sea.
- (ii) For China, the entire customs territory of the People's Republic of China, including land territory, territorial airspace, internal waters, territorial sea, and areas beyond the territorial sea within which China exercises sovereign rights or jurisdiction under its domestic laws, in accordance with international law.
- (iii) The above definitions are purely for the purpose of the implementation of Article 3 of the Annex of the Rules of Origin. For the avoidance of doubt, nothing contained in the above definitions shall be construed as conferring recognition or acceptance by one Party of the outstanding maritime and territorial positions or claims made by any other Party, nor shall be taken as pre-judging the determination of such positions or claims.

- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;
- (f) goods taken from the waters, seabed or beneath the seabed outside the territorial waters of that Party, provided that that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law²
- (g) goods of sea fishing and other marine products taken from the high seas by vessels registered with a Party or entitled to fly the flag of that Party;
- (h) goods processed and/or made on board factory ships registered with a Party or entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g) above;
- (i) waste and scrap derived from production process or from consumption in a Party provided that such goods are fit only for the recovery of raw materials; or
- (j) used goods consumed and collected in a Party provided that such goods are fit only for the recovery of raw materials; and
- (k) goods produced or obtained in a Party exclusively from products referred to in Subparagraphs (a) to (j) or from derivatives of the goods produced or obtained in the Party exclusively from products referred to in Subparagraphs (a) to (j).

² "International law" refers to universally recognised international law, including the 1982 United Nations Convention on the Law of the Sea.

Article 4

Goods Not Wholly Produced or Obtained

1. For the purposes of Article 2(c) of this ANNEX, except for those goods covered under Paragraph 2, a good shall be treated as an originating good:

- (a) if the good has a regional value content of not less than 40 per cent of FOB calculated using the formula as described in Article 5 of this ANNEX, and the final process of production is performed within a Party; or
- (b) for the purpose of goods classified in Chapters 25, 26, 28, 29³, 31⁴, 39⁵, 42-49, 57-59, 61, 62, 64, 66-71, 73-83, 86, 88, 91-97 of the Harmonised System if all non-originating materials used in the production of the goods have undergone a change in tariff classification (hereinafter referred to as "CTC") at the four-digit level, which is a change in tariff heading, of the Harmonised System.

2. In accordance with Paragraph 1, and unless otherwise provided for in the Product Specific Rules as specified in Attachment B, a good shall be treated as an originating good if it meets a regional value content of not less than 40 per cent or those criteria in the Product Specific Rules.

³ For Headings 29.01 and 29.02, the applied criterion is RVC 40%, unless otherwise mutually agreed by the Parties.

⁴ For Headings 31.05, the applied criterion is RVC 40%, unless otherwise mutually agreed by the Parties.

⁵ For Headings 39.01, 39.02, 39.03, 39.07 and 39.08, the applied criterion is RVC 40%, unless otherwise mutually agreed by the Parties.

Article 5

Calculation of Regional Value Content

1. The Regional Value Content (RVC) shall be calculated as follows:

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

where:

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

VNM is the value of the non-originating materials.

2. VNM shall be determined according to the following circumstances:
 - (a) in case of the imported non-originating materials, VNM shall be the CIF value of the materials at the time of importation;
 - (b) in case of the non-originating materials obtained in a Party, VNM shall be the earliest ascertainable price paid or payable for the non-originating materials in that Party. The value of such non-originating materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.
3. If a product which has acquired originating status in accordance with paragraph 1 in a Party is further processed in that Party and used as material in the manufacture of another product, no account shall be taken of the non-originating



components of that material in the determination of the originating status of the product.

4. The valuation shall be determined in accordance with the Customs Valuation Agreement.

Article 6

Accumulation

Unless otherwise provided in this ANNEX, goods originating in a Party, which are used in another Party as materials for finished goods eligible for preferential tariff treatment, shall be treated as originating in the latter Party where working or processing of the finished goods has taken place

Article 7

Minimal Operations and Processes

Operations or processes undertaken, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account in determining whether a good has been wholly obtained in a Party:

- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation;
- (c) packaging⁶ or presenting goods for sale.

⁶ This excludes encapsulation which is termed "packaging" by the electronics industry



Article 8

Direct Consignment

1. Preferential tariff treatment shall be applied to goods satisfying the requirements of this ANNEX and which are consigned directly between the exporting Party and the importing Party.
2. The following shall be considered as consigned directly from the exporting Party to the importing Party:
 - (a) goods transported directly from an exporting Party to the importing Party; or
 - (b) goods transported through one or more Parties, other than the exporting Party and the importing Party, or through a non-Party, provided that:
 - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
 - (ii) the goods have not entered into trade or consumption there; and
 - (iii) the goods have not undergone any operation there other than unloading and reloading or any other operation to preserve them in good condition.

Article 9

De Minimis

A good that does not satisfy a change in tariff classification requirement pursuant to Article 4 of this ANNEX will



nonetheless be an originating good if:

- (a) for a good, other than that provided for in Chapters 50 to 63 of the Harmonised System, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;
- (b) for a good provided for in Chapters 50 to 63 of the Harmonised System, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;

and the good meets all other applicable criteria of this ANNEX.

Article 10

Treatment of Packing Materials, Packages and Containers

1. Packing materials, packages and containers for transportation shall not be taken into account in determining the origin of the goods.
2. Packing materials, packages and containers for use in packaging goods for retail sale:
 - (a) Where the goods are subject to a regional value content criterion, the value of the packing materials, packages and containers used for packaging goods

for retail sale shall be taken into account in origin determination, provided that the packing materials, packages and containers are classified with the goods.

- (b) Where the goods are subject to a change in tariff classification criterion, the origin of the packing materials, packages and containers in which goods are packaged for retail sale shall not be taken into account in origin determination, provided that the packing materials, packages and containers are classified with the goods.

Article 11

Accessories, Spare Parts and Tools

1. Accessories, spare parts, or tools presented and classified with the good shall be considered as part of the good, provided:

- (a) they are invoiced together with the good; and
- (b) their quantity and value are commercially customary for the good.

2. Where a good is subject to change in tariff classification criterion set out in Attachment B, accessories, spare parts, or tools described in paragraph 1 shall be disregarded when determining the origin of the good.

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



Article 12

Neutral Elements

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

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used for testing or inspecting the goods;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

Article 13

Identical and Interchangeable Materials

Where originating and non-originating identical and interchangeable materials are used in the production of a good, the following methods shall be adopted in determining whether the materials used are originating:



- a) physical separation of the materials; or
- b) an inventory management method recognised in the generally accepted accounting principles of the exporting Party. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Article 14

Certificate of Origin

Unless otherwise provided, a claim that goods are eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by an Issuing Authority notified to the other Parties as set out in Appendix 1 of Attachment A of this ANNEX.

Article 15

Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that this ANNEX is administered effectively, uniformly and consistently in order to achieve the spirit and objectives of the Agreement.
2. This ANNEX may be reviewed and modified as and when necessary, upon request of a Party, and subject to the agreement of the Parties, and may be open to such reviews and modifications as may be agreed upon by the ACFTA Joint Committee.

ATTACHMENT A

REVISED OPERATIONAL CERTIFICATION PROCEDURES (OCP) FOR THE RULES OF ORIGIN FOR THE ASEAN-CHINA FREE TRADE AREA

For the purpose of implementing the Rules of Origin for the ASEAN-China Free Trade Area (ACFTA), the following operational procedures on the issuance and verification of the Certificate of Origin (Form E) and other related administrative matters shall be followed:

DEFINITIONS

Rule 1

For the purposes of this Attachment:

'Movement Certificate' means a Certificate of Origin (Form E) issued by an intermediate exporting Party, based on the original Certificate of Origin (Form E) issued by the first exporting Party proving the origin status of the products in question;

'Customs Authority' means the competent authority that is responsible under the law of a Party for the Authority of customs laws and regulations¹;

'Exporter' means a natural or juridical person located in the territory of a Party from where a product is exported by such a person;

'Importer' means a natural or juridical person located in the territory of a Party into where a product is imported by such a person;

¹ Such laws and regulations administered and enforced by the Customs Authority of each Party concerning importation, exportation and transit of products as they relate to customs duties, charges or other taxes or prohibitions, restrictions and controls with respect to the movement of controlled items across the boundary of the Customs Authority of each Party.



'Issuing Authority' means any government authority or other entity authorised under the domestic laws, regulations and administrative rules of a Party to issue a Certificate of Origin (Form E).

ISSUING AUTHORITIES

Rule 2

The Certificate of Origin (Form E) shall be issued by the Issuing Authorities of the exporting Party.

Rule 3

a) Each Party shall inform all the other Parties of the names and addresses of its respective Issuing Authorities and shall provide specimen signatures and specimen of official seals, and correction stamps, if any, used by its Issuing Authorities.

b) The above information shall be provided by the contact points electronically to all the other Parties to the Agreement through the ASEAN Secretariat, to the extent possible, at least one month before they take effect. A Party shall promptly inform all the other Parties of any changes in names, addresses, or official seals in the same manner.

c) All Parties shall promptly provide confirmation that they have received the information to the ASEAN Secretariat, who will forward the compiled confirmation to the submitting Party.

Rule 4

For the purpose of verifying the conditions for preferential treatment, the Issuing Authorities shall have the right to call for any supporting documentary evidence or to carry out any checks considered appropriate.



If such right cannot be obtained through the existing domestic laws, regulations and administrative rules, it shall be inserted as a clause in the application form referred to in Rules 5 and 6 of this Attachment.

APPLICATIONS

Rule 5

- a) The exporter and/or the manufacturer of the products which qualify for preferential treatment shall apply in writing to the Issuing Authorities requesting the pre-exportation verification of the origin of the products. The result of the verification, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in verifying the origin of the said products to be exported thereafter. The pre-verification may not apply to the products which, by their nature, origin can be easily verified.
- b) For locally-procured materials, self-declaration by the final manufacturer exporting under the ACFTA shall be used as the basis when applying for the issuance of the Certificate of Origin (Form E).

Rule 6

At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or his authorised representative shall submit a written application for the Certificate of Origin (Form E) together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin (Form E)².

² For China, a Chinese manufacturer can apply for a Certificate of Origin (Form E) in the case where the manufacturer needs to authorise other agencies to export on its behalf.

PRE-EXPORTATION EXAMINATION

Rule 7

The Issuing Authorities of each Party shall, to the best of their competence and ability, carry out proper examination of each application for the Certificate of Origin (Form E) to ensure that:

- a) the application and the Certificate of Origin (Form E) are duly completed in accordance with the requirements as defined in the overleaf notes of the Certificate of Origin (Form E), and signed by the authorised signatory;
- b) the origin of the product is in conformity with the Rules of Origin for the ACFTA;
- c) the other statements made in the Certificate of Origin (Form E) correspond to the supporting documentary evidence submitted;
- d) the description, quantity and weight of products, marks and number of packages, number and kinds of packages, as specified, conform to the products to be exported;
- e) multiple items declared on the same Certificate of Origin (Form E) shall be allowed subject to the domestic laws, regulations and administrative rules of the importing Party provided each item must qualify separately in its own right.

ISSUANCE OF CERTIFICATE OF ORIGIN (FORM E)

Rule 8

- a) The Certificate of Origin (Form E) must be on ISO A4 size white paper in conformity to the specimen shown in Appendix 1 of this OCP. It shall be filled out in English. The Certificate of Origin (Form E) shall comprise one (1) original and two (2) copies, namely, the



duplicate and triplicate copies.

b) For a Certificate of Origin (Form E) with multiple pages, the Parties shall use the attached Form shown in Appendix 1. The continuing page(s) shall bear the same signature, seal and reference number as those on the first page.

c) Each Certificate of Origin (Form E) shall contain a unique reference number and cover one or more goods under one consignment.

d) The original copy of the Certificate of Origin (Form E) shall be forwarded by the exporter to the importer for submission to the Customs Authority at the port or place of importation. The duplicate copy shall be retained by the Issuing Authority in the exporting Party. The triplicate copy shall be retained by the exporter.

e) In the case where a Certificate of Origin (Form E) is rejected by the Customs Authority of the importing Party, the said rejected Certificate of Origin (Form E) shall be marked accordingly in Box 4.

f) In the case where a Certificate of Origin (Form E) is not accepted, as stated in paragraph (e), the Customs Authority of the importing Party shall consider the clarifications made by the Issuing Authorities of the exporting Party and assess whether or not the Certificate of Origin (Form E) can be accepted for the granting of the preferential treatment. The clarification shall be detailed and exhaustive in addressing the grounds for denial of preferential treatment raised by the importing Party.

Rule 9

To implement the provisions of Article 2 of the Rules of Origin for the ACFTA, the Certificate of Origin (Form E) issued by the final exporting Party shall indicate the origin criteria or applicable percentage of ACFTA value content in Box 8.



Rule 10

Neither erasures nor superimposition shall be allowed on the Certificate of Origin (Form E). Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign the Certificate of Origin (Form E) and certified with official seals or correction stamps of the Issuing Authority. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 11

In principle, a Certificate of Origin (Form E) shall be issued prior to or at the time of shipment. In exceptional cases where the Certificate of Origin (Form E) has not been issued by the time of shipment or no later than three (3) days from the date of shipment, at the request of the exporter, the Certificate of Origin (Form E) shall be issued retroactively in accordance with the domestic laws, regulations and administrative rules of the exporting Party within twelve (12) months from the date of shipment, in which case it is necessary to indicate "ISSUED RETROACTIVELY" in Box 13. In such cases, the importer claiming preferential treatment for the product may, subject to the domestic laws, regulations administrative rules of the importing Party, provide the Customs Authority of the importing Party with the Certificate of Origin (Form E) issued retroactively.

Rule 12

- a) The Issuing Authorities of the intermediate Party within the ACFTA may issue a Movement Certificate (MC), if an application is made by the exporter while the product is passing through the territory, provided that:
- (i) the importer of the intermediate Party and the exporter who applies for the MC in the intermediate Party are the same;
 - (ii) a valid original Certificate of Origin (Form E) issued by the first

- exporting Party is presented;
- (iii) information on the MC includes the name of the Issuing Authority of the Party which issued the original Certificate of Origin (Form E), date of issuance and reference number. The indicated invoice value shall be the invoice value of the products exported from the intermediate Party; and
 - (iv) the total quantity of each product covered in the MC does not exceed the total quantity of each product covered in the original Certificate of Origin (Form E).
- b) In the case of China, the MC shall be issued by Customs Authority. In the case of ASEAN Member States, the MC shall be issued by the Issuing Authorities.
- c) The validity of the MC shall have the same end-date as the original Certificate of Origin (Form E).
- d) The product which is to be re-exported using the MC shall be under the control of the Customs Authority of the intermediate Party. The products shall not undergo any further processing in the intermediate Party, except for repacking and logistics activities consistent with Article 8 of the Rules of Origin for the ACFTA³.
- e) The verification procedure in Rule 18 of this Attachment shall also apply to the MC. In particular, the Customs Authority of the importing Party may simultaneously request the original exporting Party and the intermediate Party to provide information regarding the original Certificate of Origin (Form E) and the MC respectively, such as, the first exporter, last exporter, reference number, description of the products, country of origin and the port of discharge, within thirty (30) days from the date of receipt of the request, as the case maybe.

³ The products under control of the Customs Authority of the intermediate Party shall include products that remain in free trade zones or locations approved by the said Customs Authority.



Rule 13

In the event of theft, loss or destruction of a Certificate of Origin (Form E), the exporter may apply in writing to the Issuing Authority which issued it for a certified true copy of the original and the triplicate to be made on the basis of the export documents in its possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in Box 12. The certified true copy of the original Certificate of Origin (Form E) shall bear the date of the original Certificate of Origin (Form E). The certified true copy of the original Certificate of Origin (Form E) shall be issued no later than one (1) year from the date of issuance of the original Certificate of Origin (Form E) and on condition that the exporter provides to the relevant Issuing Authority the triplicate copy of the Certificate of Origin (Form E) or any proof of the issuance of the original Certificate of Origin (Form E).

PRESENTATION

Rule 14

The original Certificate of Origin (Form E) shall be submitted to the Customs Authority at the time of import declaration for the products concerned claiming for preferential treatment in accordance with the domestic laws, regulations and administrative rules of the importing Party.

Rule 15

The Certificate of Origin (Form E) shall remain valid and must be submitted to the Customs Authority of the importing Party within one (1) year from the date of its issuance by the Issuing Authority of the exporting Party.

dh

Rule 16

(a) In the case of the consignment of products originating in the exporting Party and not exceeding US\$ 200.00 FOB, the production of a Certificate of Origin (Form E) shall be waived and the use of a simplified declaration by the exporter that the products in question originated in the exporting Party shall be accepted. Products sent through the post not exceeding US\$200.00 FOB shall also be similarly treated.

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

Rule 17

(a) Where the ACFTA origin of the product is not in doubt, unsubstantial discrepancies such as tariff classification differences between the statements made in the Certificate of Origin (Form E) and those made in the documents submitted to the Customs Authority of the importing Party for the purpose of carrying out the formalities for importing the products, shall not, ipso-facto, invalidate the Certificate of Origin (Form E), if it does in fact correspond to the products submitted.

(b) In cases where there are only unsubstantial discrepancies as indicated in paragraph (a) between the exporting Party and importing Party, the products shall be released without any delay subject to administrative measures, such as imposition of customs duties at the higher applied rate or its equivalent amount of deposit. Once the discrepancies have been resolved, the correct ACFTA rate is to be applied and any overpaid duty shall be refunded, in accordance with the domestic laws, regulations and administrative rules of the importing Party.



(c) For multiple items declared under the same Certificate of Origin (Form E), a problem encountered with one of the items listed shall not affect or delay the granting of preferential treatment and customs clearance of the remaining items listed in the Certificate of Origin (Form E). Rule 18(a)(ii) of this Attachment may be applied to the problematic items.

Rule 18

(a) The Customs Authority of the importing Party may request a retroactive check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question or of certain parts thereof.

- (i) The request shall be made in writing, accompanied by a copy of the Certificate of Origin (Form E) and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin (Form E) may be inaccurate, unless the retroactive check is requested on a random basis.
- (ii) The Customs Authority of the importing Party may suspend the granting of preferential treatment while awaiting the result of the verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, including imposition of customs duties at the higher applied rate or equivalent amount of deposit, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.
- (iii) The Customs Authority or the Issuing Authority of the exporting Party receiving a request for retroactive check shall respond to the request promptly and reply not later than ninety (90) days after the receipt of the request. The Customs Authority or the

Issuing Authority of the exporting Party may request, in writing, an extension of time of up to ninety (90) days as long as the extension request is made within the initial ninety (90) day - period.

- (b) If the Customs Authority of the importing Party is not satisfied with the outcome of the retroactive check, it may, in exceptional cases, request verification visits to the exporting Party.
- (i) Prior to the conduct of a verification visit pursuant to the provisions herein, the Customs Authority of the importing Party shall notify the competent authority of the exporting Party with the aim of mutually agreeing on the conditions and means of the verification visit.
 - (ii) The verification visit shall be conducted not later than sixty (60) days after receipt of the notification pursuant to sub-paragraph (b)(i).
- (c) The verification process, including the retroactive check and verification visit, shall be carried out and its results communicated to the Customs Authority and/or the Issuing Authority of the exporting Party within a maximum of one hundred and eighty (180) days after the receipt of the request. In the event that an extension request has been made pursuant to sub-paragraph a(iii), the verification process, including the retroactive check and verification visit, shall be carried out and its results communicated to the Customs Authority and/or the Issuing Authority of the exporting Party shall be extended from one hundred and eighty (180) days to a maximum of two hundred and seventy (270) days after the receipt of the request. While awaiting the results of the verification visit, sub-paragraph (a)(ii) on the suspension of preferential treatment shall be applied.
- (d) All exchanges of information regarding the verification request should be done only through the respective contact points of the Parties.

dt

(e) The preferential treatment may be denied when the exporting Party fails to respond to the request to the satisfaction of the Customs Authority of the importing Party in the course of a retroactive check or verification process, as the case may be, within the time frame for verification specified in paragraphs (a), (b) and (c).

(f) Each Party shall maintain the confidentiality of the information and documents provided by the other Party in the course of the verification process. Such information and documents shall not be used for other purposes, including being used as evidence in administrative and judicial proceedings, without the explicit written permission of the Party providing such information.

RECORD KEEPING REQUIREMENT

Rule 19

(a) The application for the Certificate of Origin (Form E) and all documents related to such application shall be retained by the Issuing Authority for not less than three (3) years from the date of issuance.

(b) Information relating to the validity of the Certificate of Origin (Form E) shall be furnished upon request by the importing Party.

(c) Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of the Certificate of Origin (Form E) purposes only.

(d) For the purposes of the verification process/retroactive check pursuant to Rule 18 of this Attachment, the producer and/or exporter applying for the issuance of a Certificate of Origin (Form E) shall, subject to the domestic laws, regulations and administrative rules of the exporting Party, keep the supporting records for the said application for not less than three (3) years from the date of issuance of the Certificate of Origin (Form E).

SPECIAL CASES

Rule 20

When the destination of the products exported to a specified Party is changed, before or after their arrival in the Party, the following rules shall be observed:

- a) If the products have already been submitted to the Customs Authority in the specified importing Party, the Certificate of Origin (Form E) shall, by a written application of the importer, be endorsed to address the situation. The original shall be kept by the Customs Authority and the photocopy of the Certificate of Origin (Form E) shall be provided to the importer.

- b) If the changing of destination occurs during transportation to the importing Party as specified in the Certificate of Origin (Form E), the exporter shall apply in writing, accompanied by the issued Certificate of Origin (Form E), for the issuance of a new Certificate of Origin (Form E).

Rule 21

For the purpose of implementing Article 8 of the Rules of Origin for the ACFTA, where transportation is effected through the territory of one or more non-ACFTA Parties, the following shall be submitted to the Customs Authority of the importing Party:

- a) A through Bill of Lading issued in the exporting Party;

df

- b) A Certificate of Origin (Form E) issued by the relevant Issuing Authorities of the exporting Party;
- c) A copy of the original commercial invoice in respect of the product; and
- d) Supporting documents evidencing that the requirements of Article 8.2(b) sub-paragraphs (i), (ii) and (iii) of the Rules of Origin for the ACFTA are being complied with.

Rule 22

(a) Products sent from an exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party shall benefit from the ASEAN-China preferential treatment on the condition that the products meet the requirements of the Rules of Origin for the ACFTA provided it is shown to the satisfaction of the Customs Authority of the importing Party that:

- (i) an exporter has dispatched those products from the territory of the exporting Party to another Party where the exhibition is held and has exhibited them there;
- (ii) the exporter has sold the products or transferred them to a consignee in the importing Party; and
- (iii) the products have been consigned during the exhibition or immediately thereafter to the importing Party in the state in which they were sent for exhibition.

(b) For purposes of implementing the above provisions, the Certificate of Origin (Form E) must be submitted to the Customs Authority of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the Issuing Authority of the Party where the exhibition took place together with supporting documents prescribed

in Rule 21(d) of this Attachment may be required.

(c) Paragraph (a) shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with a view to the sale of foreign products and where the products remain under customs control during the exhibition.

Rule 23

The Customs Authority of the importing Party shall accept a Certificate of Origin (Form E) in cases where the sales invoice is issued either by a company located in a third country or by an ACFTA exporter for the account of the said company, provided that the product meets the requirements of the Rules of Origin for the ACFTA. The invoice-issuing third party can be an ACFTA Party or non-ACFTA Party. The original invoice number or the third party invoice number shall be indicated in Box 10 of the Certificate of Origin (Form E), the exporter and consignee must be located in the Parties and the third party invoice shall be attached to the Certificate of Origin (Form E) when presenting the said Certificate of Origin (Form E) to the Customs Authority of the importing Party.

ACTION AGAINST FRAUDULENT ACTS

Rule 24

(a) When it is suspected that fraudulent acts in connection with the Certificate of Origin (Form E) have been committed, the Government authorities of the Parties concerned shall co-operate in the action to be taken in the territory of the respective Parties against the persons involved.

(b) Each Party shall be responsible for providing legal sanctions for

fraudulent acts committed in relation to the Certificate of Origin (Form E) in accordance with its domestic laws, regulations and administrative rules.

Rule 25

In the case of a dispute concerning origin determination, classification of products or other matters, the Government authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Parties for information.

CONTACT POINTS

Rule 26

Each Party shall designate contact points to ensure the effective and efficient implementation of this Attachment.

Original (Duplicate/Triplicate)

1. Products consigned from (Exporter's business name, address, country)		Reference No. ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2. Products consigned to (Consignee's name, address, country)		FORM E Issued in _____ (Country) See Overleaf Notes			
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge		4. For Official Use <input type="checkbox"/> Preferential Treatment Given <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Party			
5. Item Number	6. Marks and numbers on packages	7. Number and type of packages, description of products (including quantity where appropriate and HS number in six digit code)	8. Origin criteria (see Overleaf Notes)	9. Gross weight or net weight or other quantity, and value (FOB) only when RVC criterion is applied	10. Number, date of Invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the products were produced in _____ (Country) and that they comply with the origin requirements specified for these products in the Rules of Origin for the ACFTA for the products exported to _____ (Importing Country) _____ Place and date, signature of authorised signatory		12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. _____ Place and date, signature and stamp of certifying authority			
13 <input type="checkbox"/> Issued Retroactively <input type="checkbox"/> Exhibition <input type="checkbox"/> Movement Certificate <input type="checkbox"/> Third Party Invoicing					

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the ASEAN-China Free Trade Area (ACFTA):

BRUNEI DARUSSALAM
INDONESIA
MYANMAR
THAILAND

CAMBODIA
LAOS
PHILIPPINES
VIETNAM

CHINA
MALAYSIA
SINGAPORE

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ACFTA are that products sent to any Parties listed above:

- (i) must fall within a description of products eligible for concessions in the country of destination;
- (ii) must comply with all relevant provisions of Annex 1 (Rules of Origin) of the Protocol to Amend the Framework Agreement on Comprehensive Economic Co-operation and Certain Agreements thereunder between the Association of Southeast Asian Nations (ASEAN) and the People's Republic of China (ACFTA Upgrading Protocol).

3. ORIGIN CRITERIA: For each good described in Box 7 of this form, the origin criteria met should be indicated in Box 8, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly produced or obtained satisfying subparagraph (a) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol	WO
(b) Goods produced in a Party exclusively from originating materials from one or more of the Parties satisfying subparagraph (b) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol	PE
(c) Goods produced from non-originating materials in a Party, satisfying paragraph 1 of Article 4 of Annex 1 of the ACFTA Upgrading Protocol	
- Regional Value Content	Actual percentage of ACFTA value content, example "40%"
- Change in Tariff Classification at the four-digit level	CTH
(d) Goods satisfying the Product Specific Rules (PSR) in Attachment B of Annex 1 of the ACFTA Upgrading Protocol	PSR

- 4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
- 5. DESCRIPTION OF PRODUCTS: The description of products in Box 7 must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them.
- 6. The Harmonised System number of the importing party in Box 7 (six digit code) shall be determined according to the International Convention on the Harmonized Commodity Description and Coding System and subsequent amendments thereto.
- 7. The term "Exporter" in Box 1 and 11 may include the manufacturer or the producer. In the case of Movement Certificate (MC), the term "Exporter" also includes the exporter in the intermediate Party. For China, a Chinese manufacturer can apply for a Certificate of Origin (Form E) in the case where the manufacturer needs to authorise other agencies to export on its behalf. In this case, the manufacturer can make the declaration indicated in Box 11 and shall state the name and address of the exporter in Box 7.
- 8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
- 9. MOVEMENT CERTIFICATE: In cases of Movement Certificate, in accordance with Rule 12 of Attachment A of the Rules of Origin of the ACFTA Upgrading Protocol (Operational Certification Procedures): (i) "Movement Certificate" in Box 13 should be ticked (✓); (ii) the indicated value in Box 9 shall be the invoice value of the products exported from the intermediate Party. The indicated value in Box 9 is only required when the RVC criterion is applied; (iii) The name of the original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 7.
- 10. THIRD PARTY INVOICING: In cases where invoices are issued by a third country, "the Third Party Invoicing" in Box 13 shall be ticked (✓). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.

11. EXHIBITIONS: In cases where products are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party, in accordance with Rule 22 of Attachment A of the Rules of Origin for the ACFTA, the "Exhibitions" in Box 13 should be ticked (✓) and the name and address of the exhibition indicated in Box 2.
12. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The "Issued Retroactively" in Box 13 shall be ticked (✓) electronically or typewritten together with other information in the Certificate of Origin (Form E). In cases where the "Issued Retroactively" in Box 13 cannot be ticked electronically or typewritten, the Certificate of Origin (Form E) shall be stamped with the words "ISSUED RETROACTIVELY".



ATTACHMENT B (PRODUCT SPECIFIC RULES)

**As Amended by the Protocol to Amend the Framework Agreement on
Comprehensive Economic Co-operation between ASEAN and China
(ACFTA Upgrading Protocol)**

ATTACHMENT B**PRODUCT SPECIFIC RULES****Preamble**

For the purpose of Article 4: Product Specific Rules of the Rules of Origin for the ASEAN-China Free Trade Area (ASEAN-China FTA) as set out in ANNEX 1 of the Protocol to Amend the Framework Agreement on Comprehensive Economic Co-operation between ASEAN and China (ACFTA Upgrading Protocol), products which satisfy the Product Specific Rules set out herein shall be considered as goods which have undergone sufficient transformation, and hence shall be treated as the originating products of a Party in whose territory such transformation took place.

A country of origin of a product shall be a Party in whose territory the last sufficient transformation of that product was performed. As for a product whose production took place in the territories of two or more Parties, originating status shall be conferred on a Party in whose territory the last sufficient transformation took place.

General Notes to the Attachment

1. For the purpose of interpreting the Product Specific Rules set forth in this Annex:
 - (a) **chapter** means the first two digits of the tariff classification number under the HS Code;
 - (b) **heading** means the first four digits of the tariff classification number under the HS Code; and
 - (c) **sub-heading** means the first six digits of the tariff classification number under the HS Code.
2. This Annex is set out as follows:
 - (a) **Column 1** – Tariff Heading (4-digit)
 - (b) **Column 2** – Tariff Sub-Heading (6-digit)
 - (c) **Column 3** – Product Description
 - (d) **Column 4** – Applicable Product Specific Rule(s) of Origin.
3. Where a tariff heading or sub-heading is subject to alternative Product Specific Rules, it shall be sufficient to comply with one of the rules.
4. Where the Product Specific Rule requires only a regional value content, the final process of production must be performed within a Party.
5. A requirement of a change in tariff classification, including any exclusion of a change from other tariff classifications, applies only to non-originating materials.

6. For the purposes of column 4 of this Annex:

“WO” means wholly produced or obtained in accordance with Article 3 (Goods Wholly Produced or Obtained) of Annex 1 of the ACFTA Upgrading Protocol (Rules of Origin);

“RVC(XX)” means a regional value content of not less than XX per cent as calculated under Article 5 (Calculation of Regional Value Content) of Annex 1 of the ACFTA Upgrading Protocol (Rules of Origin);

“CC” means a change in tariff classification at the 2-digit level;

“CTH” means a change in tariff classification at the 4-digit level;

“CTSH” means a change in tariff classification at the 6-digit level.

“Process Rule 1” means manufacturing through process of fibre-making (polymerisation, polycondensation and extrusion) spinning, twisting, texturizing or braiding from a blend or any of following:

- Silk
- Wool, fine/coarse animal hair
- Cotton fibres
- Vegetable textile fibres
- Synthetic or artificial filaments/man-made filaments
- Synthetic or artificial staple fibres/man-made staple fibres

“Process Rule 2” means manufacturing from:

- Polymer (non-woven)
- Fibres (non-woven)
- Yarns (fabrics)
- Raw or Unbleached Fabrics (finished fabrics)

through substantial transformation process of either:

- needle punching / spin bonding / chemical bonding
- weaving or knitting;
- crocheting or wadding or tufting; or
- dyeing or printing and finishing; or impregnation, coating, covering or lamination.

“Process Rule 3” means manufacturing through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from:

- raw or unbleached fabric;
- finished fabric.

Tariff Heading (HS 2017)	Tariff Subheading (HS 2017)	Product Description	Product Specific Rules
CHAPTER 1		MEAT AND EDIBLE MEAT OFFAL	
0101		Live horses, asses, mules and hinnies	
	0101.21	- Horses: pure-bred breeding animals	WO
	0101.29	- Horses: other	WO
	0101.30	- Asses	WO
	0101.90	- Other	WO
0102		Live bovine animals:	
	0102.21	- Cattel: pure-bred breeding animals	WO
	0102.29	- Cattle: other	WO
	0102.31	- Buffalo: pure-bred breeding animals	WO
	0102.39	- Buffalo: other	WO
	0102.90	- Other	WO
0103		Live swine:	
	0103.10	- Pure-bred breeding animals	WO
	0103.91	- Other: weighing less than 50 kg	WO
	0103.92	- Other: weighing 50 kg or more	WO
0104		Live sheep and goats:	
	0104.10	- Sheep	WO
	0104.20	- Goats	WO
0105		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:	
	0105.11	- Weighing not more than 185 g: fowls of the species Gallus domesticus	WO
	0105.12	- Weighing not more than 185 g: turkeys	WO
	0105.13	- Weighing not more than 185 g: ducks	WO
	0105.14	- Weighing not more than 185 g: geese	WO
	0105.15	- Weighing not more than 185 g: guinea fowls	WO
	0105.94	- Other: fowls of the species Gallus domesticus	WO
	0105.99	- Other: other	WO
0106		Other live animals:	
	0106.11	- Mammals: primates	WO
	0106.12	- Mammals: whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus(es)(mammals of the suborder Pinnipedia)	WO
	0106.13	- Mammals: camels and other camelids (Camelidae)	WO
	0106.14	- Mammals: rabbits and hares	WO
	0106.19	- Mammals: other	WO

	0106.20	- Reptiles (including snakes and turtles)	WO
	0106.31	- Birds: birds of prey	WO
	0106.32	- Birds: psittaciformes (including parrots, parakeets, macaws and cockatoos)	WO
	0106.33	- Birds: ostriches; emus (<i>Dromaius novaehollandiae</i>)	WO
	0106.39	- Birds: other	WO
	0106.41	- Insects: bees	WO
	0106.49	- Insects: other	WO
	0106.90	- Other	WO
CHAPTER 2		MEAT AND EDIBLE MEAT OFFAL	
0201		Meat of bovine animals, fresh or chilled:	
	0201.10	- Carcasses and half-carcasses	WO
	0201.20	- Other cuts with bone in	WO
	0201.30	- Boneless	WO
0202		Meat of bovine animals, frozen:	
	0202.10	- Carcasses and half-carcasses	WO
	0202.20	- Other cuts with bone in	WO
	0202.30	- Boneless	WO
0203		Meat of swine, fresh, chilled or frozen:	
	0203.11	- Fresh or chilled: carcasses and half-carcasses	WO
	0203.12	- Fresh or chilled: hams, shoulders and cuts thereof, with bone in	WO
	0203.19	- Fresh or chilled: other	WO
	0203.21	- Frozen: carcasses and half-carcasses	WO
	0203.22	- Frozen: hams, shoulders and cuts thereof, with bone in	WO
	0203.29	- Frozen: other	WO
0204		Meat of sheep or goats, fresh, chilled or frozen:	
	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	WO
	0204.21	- Other meat of sheep, fresh or chilled: carcasses and half-carcasses	WO
	0204.22	- Other meat of sheep, fresh or chilled: other cuts with bone in	WO
	0204.23	- Other meat of sheep, fresh or chilled: boneless	WO
	0204.30	- Carcasses and half-carcasses of lamb, frozen	WO
	0204.41	- Other meat of sheep, frozen: carcasses and half-carcasses	WO
	0204.42	- Other meat of sheep, frozen: other cuts with bone in	WO
	0204.43	- Other meat of sheep, frozen: boneless	WO
	0204.50	- Meat of goats	WO
0205		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	
	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	WO

At

0206		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	
	0206.10	- Of bovine animals, fresh or chilled	WO
	0206.21	- Of bovine animals, frozen: tongues	WO
	0206.22	- Of bovine animals, frozen: livers	WO
	0206.29	- Of bovine animals, frozen: other	WO
	0206.30	- Of swine, fresh or chilled	WO
	0206.41	- Of swine, frozen: livers	WO
	0206.49	- Of swine, frozen: other	WO
	0206.80	- Other, fresh or chilled	WO
	0206.90	- Other, frozen	WO
0207		Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:	
	0207.11	- Of fowls of the species Gallus domesticus: not cut in pieces, fresh or chilled	WO
	0207.12	- Of fowls of the species Gallus domesticus: not cut in pieces, frozen	WO
	0207.13	- Of fowls of the species Gallus domesticus: cuts and offal, fresh or chilled	WO
	0207.14	- Of fowls of the species Gallus domesticus: cuts and offal, frozen	WO
	0207.24	- Of turkeys: not cut in pieces, fresh or chilled	WO
	0207.25	- Of turkeys: not cut in pieces, frozen	WO
	0207.26	- Of turkeys: cuts and offal, fresh or chilled	WO
	0207.27	- Of turkeys: cuts and offal, frozen	WO
	0207.41	- Of ducks: not cut in pieces, fresh or chilled	WO
	0207.42	- Of ducks: not cut in pieces, frozen	WO
	0207.43	- Of ducks: fatty livers, fresh or chilled	WO
	0207.44	- Of ducks: other, fresh or chilled	WO
	0207.45	- Of ducks: other, frozen	WO
	0207.51	- Of geese: not cut in pieces, fresh or chilled	WO
	0207.52	- Of geese: not cut in pieces, frozen	WO
	0207.53	- Of geese: fatty livers, fresh or chilled	WO
	0207.54	- Of geese: other, fresh or chilled	WO
	0207.55	- Of geese: other, frozen	WO
	0207.60	- Of guinea fowls:	WO
0208		Other meat and edible meat offal, fresh, chilled or frozen:	
	0208.10	- Of rabbits or hares	WO
	0208.30	- Of primates	WO
	0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	WO

	0208.50	- Of reptiles (including snakes and turtles)	WO
	0208.60	- Of camels and other camelids (Camelidae)	WO
	0208.90	- Other	WO
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	- Of pigs	WO
	0209.90	- Other	WO
0210		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
	0210.11	- Meat of swine: hams, shoulders and cuts thereof, with bone in	WO
	0210.12	- Meat of swine: bellies (streaky) and cuts thereof	WO
	0210.19	- Meat of swine: other	WO
	0210.20	- Meat of bovine animals	WO
	0210.91	- Other, including edible flours and meals of meat or meat offal: of primates	WO
	0210.92	- Other, including edible flours and meals of meat or meat offal: Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia) ;of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	WO
	0210.93	- Other, including edible flours and meals of meat or meat offal: of reptiles (including snakes and turtles)	WO
	0210.99	- Other, including edible flours and meals of meat or meat offal: other	WO
CHAPTER 3		FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
		Fish and crustaceans, molluscs and other aquatic invertebrates	
0301		Live fish.	
	0301.11	- Ornamental fish: freshwater	WO
	0301.19	- Ornamental fish: other	WO
	0301.91	- Other live fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
	0301.92	- Other live fish: eels (Anguilla spp.)	WO
	0301.93	-- Other live fish: Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	WO
	0301.94	- Other live fish: Atlantic and Pacific bluefin tunas	WO

		(<i>Thunnus thynnus</i> , <i>Thnnus orientalis</i>)	
	0301.95	- Other live fish: southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
	0301.99	- Other live fish: other	WO
0302		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
	0302.11	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99: 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>)	CC
	0302.13	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99: 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>)	CC
	0302.14	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99: Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	CC
	0302.19	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99: other	CC
	0302.21	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	CC
	0302.22	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: plaice (<i>Pleuronectes platessa</i>)	CC
	0302.23	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: sole (<i>Solea</i> spp.)	CC
	0302.24	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: Turbots (<i>Psetta maxima</i>)	CC
	0302.29	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: other	CC
	0302.31	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-	CC

	bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: albacore or longfinned tunas (<i>Thunnus alalunga</i>)	
0302.32	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: yellowfin tunas (<i>Thunnus albacares</i>)	CC
0302.33	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: skipjack or stripe-bellied bonito	CC
0302.34	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: bigeye tunas (<i>Thunnus obesus</i>)	CC
0302.35	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	CC
0302.36	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: southern bluefin tunas (<i>Thunnus maccoyii</i>)	CC
0302.39	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: other	CC
0302.41	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
0302.42	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>),	CC

	<p>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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: anchovies (<i>Engraulis</i> spp.)</p>	
<p>0302.43</p>	<p>- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: sardines (<i>Sardina pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)</p>	<p>CC</p>
<p>0302.44</p>	<p>- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of</p>	<p>CC</p>

		subheadings 0302.91 to 0302.99: mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	
	0302.45	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: jack and horse mackerel (<i>Trachurus</i> spp.)	CC
	0302.46	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: cobia (<i>Rachycentron canadum</i>)	CC
	0302.47	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>),	CC

At

		bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: swordfish (<i>Xiphias gladius</i>)	
	0302.49	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99: Other	CC
	0302.51	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
	0302.52	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: haddock (<i>Melanogrammus aeglefinus</i>)	CC
	0302.53	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: coalfish (<i>Pollachius virens</i>)	CC
	0302.54	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	CC
	0302.55	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: Alaska Pollack (<i>Theragra chalcogramma</i>)	CC
	0302.56	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae,	CC

		Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	
	0302.59	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: other	CC
	0302.71	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99: tilapias (<i>Oreochromis</i> spp.)	CC
	0302.72	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99: catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	CC
	0302.73	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99: Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	CC
	0302.74	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp.,	CC

		Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99: eels (Anguilla spp.)	
	0302.79	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99: other	CC
	0302.81	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: dogfish and other sharks	CC
	0302.82	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: rays and skates (Rajidae)	CC
	0302.83	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: toothfish (Dissostichus spp.)	CC
	0302.84	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: seabass (Dicentrarchus spp.)	CC
	0302.85	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: seabream (Sparidae)	CC
	0302.89	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: other	CC
	0302.91	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Livers, roes and milt	CC
	0302.92	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Shark fins	CC
	0302.99	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Other	CC
0303		Fish, frozen, excluding fish fillets and other fish meat of heading 0304	
	0303.11	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99: sockeye salmon (red salmon) (Oncorhynchus nerka)	CC
	0303.12	- Salmonidae, excluding edible fish offal of subheadings	CC

Alt

		0303.91 to 0303.99: other Pacific salmon (Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	
	0303.13	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99: Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	CC
	0303.14	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99: trout (<i>Salmo trutta</i> , <i>Oncorhynchus</i> <i>mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus chrysogaster</i>)	CC
	0303.19	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99: other	CC
	0303.23	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: tilapias (<i>Oreochromis</i> spp.)	CC
	0303.24	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	CC
	0303.25	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to	CC

		0303.99: Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	
	0303.26	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: eels (Anguilla spp.)	CC
	0303.29	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: other	CC
	0303.31	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99: halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	CC
	0303.32	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99: plaice (Pleuronectes platessa)	CC
	0303.33	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99: sole (Solea spp.)	CC
	0303.34	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99: Turbots (Psetta maxima)	CC
	0303.39	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99:	CC

		other	
	0303.41	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: albacore or longfinned tunas (<i>Thunnus alalunga</i>)	CC
	0303.42	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: yellowfin tunas (<i>Thunnus albacares</i>)	CC
	0303.43	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: skipjack or stripe-bellied bonito	CC
	0303.44	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: bigeye tunas (<i>Thunnus obesus</i>)	CC
	0303.45	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	CC
	0303.46	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: southern bluefin tunas (<i>Thunnus maccoyii</i>)	CC
	0303.49	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: other	CC
	0303.51	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: herrings (<i>Clupea</i>	CC

		harengus, <i>Clupea pallasii</i>)	
0303.53		- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	CC
0303.54		- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	CC
0303.55		- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish	CC

	(<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: jack and horse mackerel (<i>Trachurus</i> spp.)	
0303.56	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: cobia (<i>Rachycentron canadum</i>)	CC
0303.57	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: swordfish (<i>Xiphias gladius</i>)	CC
0303.59	- 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets	CC

		(Pampus spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: Other	
	0303.63	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
	0303.64	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99: haddock (<i>Melanogrammus aeglefinus</i>)	CC
	0303.65	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99: coalfish (<i>Pollachius virens</i>)	CC
	0303.66	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99: hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	CC
	0303.67	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99: Alaska Pollack (<i>Theragra chalcogramma</i>)	CC
	0303.68	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99: blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	CC
	0303.69	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99: other	CC
	0303.81	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: dogfish and other sharks	CC
	0303.82	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: rays and skates (<i>Rajidae</i>)	CC
	0303.83	- Other fish, excluding edible fish offal of subheadings	CC

AK

		0303.91 to 0303.99: toothfish (<i>Dissostichus</i> spp.)	
	0303.84	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: seabass (<i>Dicentrarchus</i> spp.)	CC
	0303.89	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: other	CC
	0303.91	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Livers, roes and milt	CC
	0303.92	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Shark fins	CC
	0303.99	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Other	CC
0304		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
	0304.31	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): tilapias (<i>Oreochromis</i> spp.)	CC
	0304.32	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	CC
	0304.33	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): Nile perch (<i>Lates niloticus</i>)	CC
	0304.39	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp.,	CC

		Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): other	
	0304.41	- Fresh or chilled fillets of other fish: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	CC
	0304.42	- Fresh or chilled fillets of other fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CC
	0304.43	- Fresh or chilled fillets of other fish: flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	CC
	0304.44	- Fresh or chilled fillets of other fish: fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CC
	0304.45	- Fresh or chilled fillets of other fish: swordfish (Xiphias gladius)	CC
	0304.46	- Fresh or chilled fillets of other fish: toothfish (Dissostichus spp.)	CC
	0304.47	- Fresh or chilled fillets of other fish: Dogfish and other sharks	CC
	0304.48	- Fresh or chilled fillets of other fish: Rays and skates (Rajidae)	CC
	0304.49	- Fresh or chilled fillets of other fish: other	CC
	0304.51	- Other, fresh or chilled: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	CC
	0304.52	- Other, fresh or chilled: Salmonidae	CC
	0304.53	- Other, fresh or chilled: fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CC
	0304.54	- Other, fresh or chilled: swordfish (Xiphias gladius)	CC

0304.55	- Other, fresh or chilled: toothfish (<i>Dissostichus</i> spp.)	CC
0304.56	- Other, fresh or chilled: Dogfish and other sharks	CC
0304.57	- Other, fresh or chilled: Rays and skates (<i>Rajidae</i>)	CC
0304.59	- Other, fresh or chilled: other	CC
0304.61	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): tilapias (<i>Oreochromis</i> spp.)	CC
0304.62	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	CC
0304.63	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): Nile perch (<i>Lates niloticus</i>)	CC
0304.69	- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): other	CC
0304.71	- 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> : cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
0304.72	- Frozen fillets of fish of the families <i>Bregmacerotidae</i> ,	CC

		Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: haddock (<i>Melanogrammus aeglefinus</i>)	
	0304.73	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: coalfish (<i>Pollachius virens</i>)	CC
	0304.74	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	CC
	0304.75	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: Alaska Pollack (<i>Theragra chalcogramma</i>)	CC
	0304.79	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: other	CC
	0304.81	- Frozen fillets of other fish: 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>)	CC
	0304.82	- Frozen fillets of other fish: 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>)	CC
	0304.83	- Frozen fillets of other fish: flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	CC
	0304.84	- Frozen fillets of other fish: swordfish (<i>Xiphias gladius</i>)	CC
	0304.85	- Frozen fillets of other fish: toothfish (<i>Dissostichus spp.</i>)	CC
	0304.86	- Frozen fillets of other fish: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
	0304.91	- Other, frozen: swordfish (<i>Xiphias gladius</i>)	CC
	0304.92	- Other, frozen: toothfish (<i>Dissostichus spp.</i>)	CC
	0304.93	- Other, frozen: 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	CC

	0304.94	- Other, frozen: Alaska Pollack (<i>Theragra chalcogramma</i>)	CC
	0304.95	- Other, frozen: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	CC
	0304.96	- Other frozen: Dogfish and other sharks	CC
	0304.97	- Other frozen: Rays and skates (<i>Rajidae</i>)	CC
	0304.99	- Other, frozen: other	CC
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	- Flours, meals and pellets of fish, fit for human consumption	CC
	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine	CC
	0305.31	- Fish fillets, dried, salted or in brine, but not smoked: 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	CC
	0305.32	- Fish fillets, dried, salted or in brine, but not smoked: Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CC
	0305.39	- Fish fillets, dried, salted or in brine, but not smoked: other	CC
	0305.41	- smoked Fish, including fillets Other than edible Fish offal: Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</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>)	CC
	0305.42	- smoked Fish, including fillets Other than edible Fish offal: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
	0305.43	- smoked Fish, including fillets Other than edible Fish	CC

		offal: 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>)	
0305.44		- Smoked fish, including fillets, Other than edible fish offal: <i>Tilapias</i> (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	CC
0305.49		- Smoked fish, including fillets other than edible fish offal: other	CC
0305.51		- Dried fish, other than edible fish offal, whether or not salted but not smoked: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
0305.52		- Dried fish, other than edible fish offal, whether or not salted but not smoked: <i>Tilapias</i> (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	CC
0305.53		- Dried fish, other than edible fish offal, whether or not salted but not smoked: 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 cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
0305.54		- Dried fish, other than edible fish offal, whether or not salted but not smoked: 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>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish	CC

	(Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	
0305.59	- Dried fish, other than edible fish offal, whether or not salted but not smoked: other	CC
0305.61	- Fish, salted but not dried or smoked and fish in brine other than edible offal, : herrings (Clupea harengus, Clupea pallasii)	CC
0305.62	- Fish, salted but not dried or smoked and fish in brine other than edible offal, : cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
0305.63	- Fish, salted but not dried or smoked and fish in brine other than edible offal, : anchovies (Engraulis spp.)	CC
0305.64	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	CC
0305.69	- Fish, salted but not dried or smoked and fish in brine other than edible offal, : other	CC
0305.71	- Fish fins, heads, tails, maws and other edible fish offal: shark fins	CC
0305.72	- Fish fins, heads, tails, maws and other edible fish offal: fish heads, tails and maws	CC
0305.79	- Fish fins, heads, tails, maws and other edible fish offal: other	CC
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, 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.	
0306.11	- Frozen: rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	CC
0306.12	- Frozen: lobsters (Homarus spp.)	CC
0306.14	- Frozen: crabs	CC
0306.15	- Frozen: Norway lobsters (Nephrops norvegicus)	CC
0306.16	- Frozen: cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	CC
0306.17	- Frozen: other shrimps and prawns	CC

	0306.19	- Frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	CC
	0306.31	- Live, fresh or chilled: Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	CC
	0306.32	- Live, fresh or chilled: Lobsters (Homarus spp.)	CC
	0306.33	- Live, fresh or chilled: Crabs	CC
	0306.34	- Live, fresh or chilled: Norway lobsters (Nephrops norvegicus)	CC
	0306.35	- Live, fresh or chilled: Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	CC
	0306.36	- Live, fresh or chilled: Other shrimps and prawns	CC
	0306.39	- Live, fresh or chilled: Other, including flours, meals and pellets of crustaceans, fit for human consumption	CC
	0306.91	- Other: Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	CC
	0306.92	- Other: Lobsters (Homarus spp.)	CC
	0306.93	- Other: Crabs	CC
	0306.94	- Other: Norway lobsters (Nephrops norvegicus)	CC
	0306.95	- Other: Shrimps and prawns	CC
	0306.99	- Other: Other, including flours, meals and pellets of crustaceans, fit for human consumption	CC
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	
	0307.11	- Oysters: live, fresh or chilled	CC
	0307.12	- Oysters: Frozen	CC
	0307.19	- Oysters: other	CC
	0307.21	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: live, fresh or chilled	CC
	0307.22	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: Frozen	CC
	0307.29	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: other	CC
	0307.31	- Mussels (Mytilus spp., Perna spp.): live, fresh or chilled	CC
	0307.32	- Mussels (Mytilus spp., Perna spp.): Frozen	CC

0307.39	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.): other	CC
0307.42	- Cuttle fish and squid: Live, fresh or chilled	CC
0307.43	- Cuttle fish and squid: Frozen	CC
0307.49	- Cuttle fish and squid: Other	CC
0307.51	- Octopus (<i>Octopus</i> spp.): live, fresh or chilled	CC
0307.52	- Octopus (<i>Octopus</i> spp.): Frozen	CC
0307.59	- Octopus (<i>Octopus</i> spp.): other	CC
0307.60	- Snails, other than sea snails	CC
0307.71	- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): live, fresh or chilled	CC
0307.72	- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): Frozen	CC
0307.79	- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): other	CC
0307.81	- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.): Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	CC
0307.82	- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.): Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	CC
0307.83	- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.): Frozen abalone (<i>Haliotis</i> spp.)	CC
0307.84	- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.): Frozen stromboid conchs (<i>Strombus</i> spp.)	CC
0307.87	- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.): Other abalone (<i>Haliotis</i> spp.)	CC
0307.88	- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.): Other stromboid conchs (<i>Strombus</i> spp.)	CC
0307.91	- Other, including flours, meals and pellets, fit for human consumption: live, fresh or chilled	CC
0307.92	- Other, including flours, meals and pellets, fit for human consumption: Frozen	CC

	0307.99	- Other, including flours, meals and pellets, fit for human consumption: other	CC
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	
	0308.11	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>): live, fresh or chilled	CC
	0308.12	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>): Frozen	CC
	0308.19	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>): other	CC
	0308.21	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>): live, fresh or chilled	CC
	0308.22	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>): Frozen	CC
	0308.29	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>): other	CC
	0308.30	- Jellyfish (<i>Rhopilema</i> spp.)	CC
	0308.90	- Other	CC
CHAPTER 4		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	- Of a fat content, by weight, not exceeding 1 %	CC
	0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	CC
	0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	CC
	0401.50	- Of a fat content, by weight, exceeding 10 %	CC
0402		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 %	CC
	0402.21	-- Not containing added sugar or other sweetening matter	CC
	0402.29	-- Other	CC
	0402.91	-- Not containing added sugar or other sweetening	CC

		matter	
	0402.99	-- Other	CC
	0405.20	- Dairy spreads	RVC 40 or CTH
	0405.90	- Other	RVC 40 or CTH
0406		Cheese and curd.	
	0406.20	- Grated or powdered cheese, of all kinds	RVC 40 or CTH
	0406.90	- Other cheese	RVC 40 or CTH
0407		Birds' eggs, in shell, fresh, preserved or cooked.	
	0407.11	- Fertilised eggs for incubation: of fowls of the species Gallus domesticus	CC
	0407.19	- Fertilised eggs for incubation: other	CC
	0407.21	- Other fresh eggs: of fowls of the species Gallus domesticus	CC
	0407.29	- Other fresh eggs: other	CC
	0407.90	- Other	CC
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.	
	0408.11	-- Dried	CC
	0408.19	-- Other	CC
	0408.91	-- Dried	CC
	0408.99	-- Other	CC
0409	0409.00	Natural honey.	CC
0410	0410.00	Edible products of animal origin, not elsewhere specified or included.	CC
CHAPTER 5		PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0501	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	WO
0502		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	
	0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof	CC
	0502.90	- Other	CC
0504	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	CC
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	- Feathers of a kind used for stuffing; down	CC
	0505.90	- Other	CC
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	- Ossein and bones treated with acid	CC
	0506.90	- Other	CC
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	- Ivory; ivory powder and waste	CC
	0507.90	- Other	CC
0508	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	CC
0510	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	CC
0511		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	
	0511.10	- Bovine semen	CC
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	CC
CHAPTER 7		EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
0701		Potatoes, fresh or chilled:	
	0701.10	- Seed	WO
	0701.90	- Other	WO
	0702.00	Tomatoes, fresh or chilled.	WO
0703		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	
	0703.10	- Onions and shallots	WO
	0703.20	- Garlic	WO
	0703.90	- Leeks and other alliaceous vegetables	WO
0704		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:	

	0704.10	- Cauliflowers and headed broccoli	WO
	0704.20	- Brussels sprouts	WO
	0704.90	- Other	WO
0705		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:	
	0705.11	- Lettuce: cabbage lettuce (head lettuce)	WO
	0705.19	- Lettuce: other	WO
	0705.21	- Chicory: Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	WO
	0705.29	- Chicory: other	WO
0706		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:	
	0706.10	- Carrots and turnips	WO
	0706.90	- Other	WO
	0707.00	Cucumbers and gherkins, fresh or chilled.	WO
0708		Leguminous vegetables, shelled or unshelled, fresh or chilled:	
	0708.10	- Peas (<i>Pisum sativum</i>)	WO
	0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	WO
	0708.90	- Other leguminous vegetables	WO
0709		Other vegetables, fresh or chilled:	
	0709.20	- Asparagus	WO
	0709.30	- Aubergines (egg-plants)	WO
	0709.40	- Celery other than celeriac	WO
	0709.51	- Mushrooms and truffles: mushrooms of the genus <i>Agaricus</i>	WO
	0709.59	- Mushrooms and truffles: other	WO
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	WO
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
	0709.91	- Other: Globe artichokes	WO
	0709.92	- Other: Olives	WO
	0709.93	- Other: pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	WO
	0709.99	- Other: other	WO
0710		Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
	0710.10	- Potatoes	WO
	0710.21	- Leguminous vegetables, shelled or unshelled: peas (<i>Pisum sativum</i>)	WO
	0710.22	- Leguminous vegetables, shelled or unshelled: beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	WO
	0710.29	- Leguminous vegetables, shelled or unshelled: other	WO
	0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
	0710.40	- Sweet corn	WO

	0713.90	- Other	CC
0714		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)	CC
	0714.20	- Sweet potatoes	CC
	0714.30	- Yams (<i>Dioscorea</i> spp)	CC
	0714.40	- Taro (<i>Colocasia</i> spp.)	CC
	0714.50	- Yautia (<i>Xanthosoma</i> spp.)	CC
	0714.90	- Other	CC
CHAPTER 8		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:	
	0801.11	- Coconuts: desiccated	CC
	0801.12	- Coconuts: in the inner shell (endocarp)	CC
	0801.19	- Coconuts: other	CC
	0801.21	- Brazil nuts: in shell	CC
	0801.22	- Brazil nuts: shelled	CC
	0801.31	- Cashew nuts: in shell	CC
	0801.32	- Cashew nuts: shelled	CC
0802		Other nuts, fresh or dried, whether or not shelled or peeled:	
	0802.11	- Almonds: in shell	CC
	0802.12	- Almonds: shelled	CC
	0802.21	- Hazelnuts or filberts (<i>Corylus</i> spp.): in shell	CC
	0802.22	- Hazelnuts or filberts (<i>Corylus</i> spp.): shelled	CC
	0802.31	- Walnuts: in shell	CC
	0802.32	- Walnuts: shelled	CC
	0802.41	- Chestnuts (<i>Castanea</i> spp.): in shell	CC
	0802.42	- Chestnuts (<i>Castanea</i> spp.): shelled	CC
	0802.51	- Pistachios: in shell	CC
	0802.52	- Pistachios: shelled	CC
	0802.61	- Macadamia nuts: in shell	CC
	0802.62	- Macadamia nuts: shelled	CC
	0802.70	- Kola nuts (<i>Cola</i> spp.)	CC
	0802.80	- Areca nuts	CC
	0802.90	- Other	CC
0803		Bananas, including plantains, fresh or dried	
	0803.10	- Plantains	CC
	0803.90	- Other	CC
0804		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	

	0710.80	- Other vegetables	WO
	0710.90	- Mixtures of vegetables	WO
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	- Olives	CC
	0711.40	- Cucumbers and gherkins	CC
	0711.51	- Mushrooms and truffles: mushrooms of the genus <i>Agaricus</i>	CC
	0711.59	- Mushrooms and truffles: other	CC
	0711.90	- Other vegetables; mixtures of vegetables	CC
0712		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
	0712.20	- Onions	CC
	0712.31	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: mushrooms of the genus <i>Agaricus</i>	CC
	0712.32	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: wood ears (<i>Auricularia</i> spp.)	CC
	0712.33	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: jelly fungi (<i>Tremella</i> spp.)	CC
	0712.39	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: other	CC
	0712.90	- Other vegetables; mixtures of vegetables	CC
0713		Dried leguminous vegetables, shelled, whether or not skinned or split:	
	0713.10	- Peas (<i>Pisum sativum</i>)	CC
	0713.20	- Chickpeas (<i>garbanzos</i>)	CC
	0713.31	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	CC
	0713.32	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	CC
	0713.33	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	CC
	0713.34	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	CC
	0713.35	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): cow peas (<i>Vigna unguiculata</i>)	CC
	0713.39	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): other	CC
	0713.40	- Lentils	CC
	0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	CC
	0713.60	- Pigeon peas (<i>Cajanus cajan</i>)	CC

	0804.10	- Dates	CC
	0804.20	- Figs	CC
	0804.30	- Pineapples	CC
	0804.40	- Avocados	CC
	0804.50	- Guavas, mangoes and mangosteens	CC
0805		Citrus fruit, fresh or dried:	
	0805.10	- Oranges	CC
	0805.21	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Mandarins (including tangerines and satsumas)	CC
	0805.22	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Clementines	CC
	0805.29	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Other	CC
	0805.40	- Grapefruit, including pomelos	CC
	0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	CC
	0805.90	- Other	CC
0806		Grapes, fresh or dried:	
	0806.10	- Fresh	CC
	0806.20	- Dried	CC
0807		Melons (including watermelons) and papaws (papayas), fresh:	
	0807.11	- Melons (including watermelons): watermelons	CC
	0807.19	- Melons (including watermelons): other	CC
	0807.20	- Pawpaws (papayas)	CC
0808		Apples, pears and quinces, fresh:	
	0808.10	- Apples	CC
	0808.30	- Pears	CC
	0808.40	- Quinces	CC
0809		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	
	0809.10	- Apricots	CC
	0809.21	- Cherries: sour cherries (Prunus cerasus)	CC
	0809.29	- Cherries: other	CC
	0809.30	- Peaches, including nectarines	CC
	0809.40	- Plums and sloes	CC
0810		Other fruit, fresh:	
	0810.10	- Strawberries	CC
	0810.20	- Raspberries, blackberries, mulberries and loganberries	CC
	0810.30	- Black, white or red currants and gooseberries	CC
	0810.40	- Cranberries, bilberries and other fruits of the genus Vaccinium	CC

	0810.50	- Kiwifruit	CC
	0810.60	- Durians	CC
	0810.70	- Persimmons	CC
	0810.90	- Other	CC
0811		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
	0811.90	- Other	RVC 40 or CTH
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	- Cherries	CC
	0812.90	- Other	CC
0813		Fruit, dried, other than that of heading 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:	
	0813.50	- Mixtures of nuts or dried fruits of this Chapter	RVC 40 or CTH
CHAPTER 9		COFFEE, TEA, MATÉ AND SPICES	
0901		Coffee, tea, mate and spices	
	0901.11	-- Not decaffeinated	CC
	0901.12	-- Decaffeinated	CTH
	0901.22	-- Decaffeinated	CTH
	0901.90	- Other	RVC 40 or CTSH
0902		Tea, whether or not flavoured	
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	CC
	0902.20	- Other green tea (not fermented)	CC
0903	0903.00	Maté.	CC
CHAPTER 10		CEREALS	
1001		Wheat and meslin:	
	1001.11	- Durum wheat: seed	WO
	1001.19	- Durum wheat: other	WO
	1001.91	- Other: seed	WO
	1001.99	- Other: other	WO
1002		Rye	
	1002.10	- Seed	WO
	1002.90	- Other	WO
1003		Barley.	
	1003.10	- Seed	WO

	1003.90	- Other	WO
1004		Oats.	
	1004.10	- Seed	WO
	1004.90	- Other	WO
1005		Maize (corn):	
	1005.10	- Seed	WO
	1005.90	- Other	WO
1006		Rice:	
	1006.10	- Rice in the husk (paddy or rough)	WO
	1006.20	- Husked (brown) rice	WO
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	WO
	1006.40	- Broken rice	WO
1007		Grain sorghum.	
	1007.10	- Seed	WO
	1007.90	- Other	WO
1008		Buckwheat, millet and canary seed; other cereals:	
	1008.10	- Buckwheat	WO
	1008.21	- Millet: seed	WO
	1008.29	- Millet: other	WO
	1008.30	- Canary seed	WO
	1008.40	- Fonio (<i>Digitaria</i> spp.)	WO
	1008.50	- Quinoa (<i>Chenopodium quinoa</i>)	WO
	1008.60	- Triticale	WO
	1008.90	- Other cereals	WO
CHAPTER 11		PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
1101	1101.00	Wheat or meslin flour.	CC except from Chapter 10
1102		Cereal flours other than of wheat or meslin.	
	1102.20	- Maize (corn) flour	CC except from Chapter 10
	1102.90	- Other	CC except from Chapter 10
1103		Cereal groats, meal and pellets.	
		- Groats and meal :	
	1103.11	-- Of wheat	CC except from Chapter 10
	1103.13	-- Of maize (corn)	CC except from Chapter 10

	1103.19	-- Of other cereals	CC except from Chapter 10
	1103.20	- Pellets	CC except from Chapter 10
1104		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 :	
	1104.19	-- Of other cereals	CC except from Chapter 10
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
	1104.23	-- Of maize (corn)	CC except from Chapter 10
	1104.29	-- Of other cereals	CC except from Chapter 10
1105		Flour, meal, powder, flakes, granules and pellets of potatoes.	
	1105.10	- Flour, meal and powder	CC except from Chapter 7
	1105.20	- Flakes, granules and pellets	CC except from Chapter 7
1106		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	RVC 40 or CC
	1106.20	- Of sago or of roots or tubers of heading 07.14	RVC 40 or CC
	1106.30	- Of the products of Chapter 8	RVC 40 or CC
1108		Starches; inulin.	
		- Starches :	
	1108.11	-- Wheat starch	CC except from Chapter 7 and Chapter 10
	1108.14	-- Manioc (cassava) starch	RVC 40 or CC

	1108.19	-- Other starches	RVC 40 or CC
	1108.20	- Inulin	RVC 40 or CC
1109	1109.00	Wheat gluten, whether or not dried.	RVC 40 or CC
CHAPTER 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	- Seed	WO
	1201.90	- Other	WO
1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	
	1202.30	- Seed	WO
	1202.41	- Other: in shell	WO
	1202.42	- Other: shelled, whether or not broken	WO
1203	1203.00	Copra.	WO
1204	1204.00	Linseed, whether or not broken.	WO
1205		Rape or colza seeds, whether or not broken	
	1205.10	- Low erucic acid rape or colza seeds	WO
	1205.90	- Other	WO
1206	1206.00	Sunflower seeds, whether or not broken.	WO
1207		Other oil seeds and oleaginous fruits, whether or not broken:	
	1207.10	- Palm nuts and kernels	WO
	1207.21	- Cotton seeds: seed	WO
	1207.29	- Cotton seeds: other	WO
	1207.30	- Caster oil seeds	WO
	1207.40	- Sesamum seeds	WO
	1207.50	- Mustard seeds	WO
	1207.60	- Safflower (<i>Carthamus tinctorius</i>) seeds	WO
	1207.70	- Melon seeds	WO
	1207.91	- Other: poppy seeds	WO
	1207.99	- Other: other	WO
1208		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	
	1208.10	- Of soya beans	WO
	1208.90	- Other	WO
1209		Seeds, fruit and spores, of a kind used for sowing:	

	1209.10	- Sugar beet seed	WO
	1209.21	- Seeds of forage plants: lucerne (alfalfa) seed	WO
	1209.22	- Seeds of forage plants: clover (<i>Trifolium</i> spp.) seed	WO
	1209.23	- Seeds of forage plants: fescue seed	WO
	1209.24	- Seeds of forage plants: Kentucky blue grass (<i>Poa pratensis</i> L.) seed	WO
	1209.25	- Seeds of forage plants: rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	WO
	1209.29	- Seeds of forage plants: other	WO
	1209.30	- Seeds of herbaceous plants cultivated principally for their flowers	WO
	1209.91	- Other: vegetable seeds	WO
	1209.99	- Other: other	WO
1210		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:	
	1210.10	-Hop cones, neither ground nor powdered nor in the form of pellets	WO
	1210.20	-Hop cones, ground, powdered or in the form of pellets; lupulin	WO
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	- Ginseng roots	WO
	1211.30	- Coca leaf	WO
	1211.40	- Poppy straw	WO
	1211.50	- Ephedra	WO
	1211.90	- Other	WO
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:	
	1212.21	- Seaweeds and other algae: fit for human consumption	WO

	1212.29	- Seaweeds and other algae: other	WO
	1212.91	- Other: sugar beet	WO
	1212.92	- Other: locust beans (carob)	WO
	1212.93	- Other: sugar cane	WO
	1212.94	- Other: chicory roots	WO
	1212.99	- Other: other	CC
1213	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	WO
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	- Lucerne (alfalfa) meal and pellets	WO
	1214.90	- Other	WO
CHAPTER 15		ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
1507		Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
	1507.10	- Crude oil, whether or not degummed	CC, except Chapter 12
	1507.90	- Other	CC, except Chapter 12
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	
	1508.10	- Crude oil	CC, except Chapter 12
	1508.90	- Other	CC, except Chapter 12
1511		Palm oil and its fractions, whether or not refined, but not chemically modified:	
	1511.10	- Crude oil	WO
	1511.90	- Other	WO
1512		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:	
	1512.11	- Sunflower-seed or safflower oil and fractions thereof: crude oil	CC except from Chapter 12
	1512.19	- Sunflower-seed or safflower oil and fractions thereof: other	CC except from Chapter 12

	1512.21	- Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	RVC 40 or CC
	1512.29	- Cotton-seed oil and its fractions: other	RVC 40 or CC
1513		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:	
	1513.11	- Coconut (copra) oil and its fractions: crude oil	RVC 40 or CC
	1513.19	- Coconut (copra) oil and its fractions: other	RVC 40 or CC
	1513.21	- Palm kernel or babassu oil and fractions thereof: crude oil	RVC 40 or CC
	1513.29	- Palm kernel or babassu oil and fractions thereof: other	RVC 40 or CC
1514		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	
	1514.11	- Low erucic acid rape or colza oil and its fractions: crude oil	CC except from Chapter 12
	1514.19	- Low erucic acid rape or colza oil and its fractions: other	CC except from Chapter 12
	1514.91	- Other: crude oil	CC except from Chapter 12
	1514.99	- Other: other	CC except from Chapter 12
1515		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	
	1515.11	- Linseed oil and its fractions: crude oil	RVC 40 or CC
	1515.19	- Linseed oil and its fractions: other	RVC 40 or CC
	1515.21	- Maize (corn) oil and its fractions: crude oil	CC except from Chapters 10 and 11
	1515.29	- Maize (corn) oil and its fractions: other	CC except from Chapters 10 and 11
	1515.30	- Castor oil and its fractions	RVC 40 or CC
	1515.50	- Sesame oil and its fractions	RVC 40 or CC
	1515.90	- Other	RVC 40 or CTH
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	- Animal fats and oils and their fractions	CC
	1516.20	- Vegetable fats and oils and their fractions	RVC40 or CTH
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 heading 1516:	
	1517.10	- Margarine, excluding liquid margarine	RVC40 or CTH
	1517.90	- Other	Manufactured from fats or oil wholly obtained in either Party
1518	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 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.	CTH
CHAPTER 16		PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	
1601	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	RVC 40 or CC
1604		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
		- Fish, whole or in pieces, but not minced :	
	1604.11	-- Salmon	RVC 40 or CC
	1604.12	-- Herrings	RVC 40 or CC
	1604.13	--Sardines , sardinella, brisling or sprats	RVC 40 or CC
	1604.14	--Tunas, skipjack or bonito	RVC 40 or CC
	1604.15	-- Mackerel	RVC 40 or CC
	1604.16	-- Anchovies	RVC 40 or CC
	1604.17	--Eels	RVC 40 or CC
	1604.18	- Fish, whole or in pieces, but not minced: Shark fins	RVC 40 or CC
	1604.19	-- Other	RVC 40 or CC
	1604.20	- Other prepared or preserved fish	RVC 40 or CC
		-Caviar and caviar substitutes	

	1604.31	--Caviar	RVC 40 or CC
	1604.32	--Caviar substitutes	RVC 40 or CC
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
	1605.10	-Crab	RVC 40 or CC
		-Shrimps and prawns	
	1605.21	--Not in airtight container	RVC 40 or CC
	1605.29	--Other	RVC 40 or CC
	1605.30	-Lobster	RVC 40 or CC
	1605.40	-Other crustaceans	RVC 40 or CC
		-Molluscs	
	1605.51	--Oysters	RVC 40 or CC
	1605.52	--Scallops, including queen scallops	RVC 40 or CC
	1605.53	--Mussels (Mytilus spp., Perna spp.)	RVC 40 or CC
	1605.54	--Cuttle fish and squid	RVC 40 or CC
	1605.55	--Octopus	RVC 40 or CC
	1605.56	-Clams, cockles and arkshells	RVC 40 or CC
	1605.57	--Abalone	RVC 40 or CC
	1605.58	--Snails, other than sea snails	RVC 40 or CC
	1605.59	--Other	RVC 40 or CC
		-Other aquatic invertebrates	
	1605.61	--Sea cucumbers	RVC 40 or CC
	1605.62	--Sea urchins	RVC 40 or CC
	1605.63	--Jelly fish	RVC 40 or CC
	1605.69	--Other	RVC 40 or CC
CHAPTER 17		SUGARS AND SUGAR CONFECTIONERY	
1701		Cane or beet sugar and chemically pure sucrose, in solid form:	
	1701.12	- Raw sugar not containing added flavouring or colouring matter: beet sugar	WO
	1701.13	- Raw sugar not containing added flavouring or colouring matter: cane sugar specified in Subheading Note 2 to this Chapter	WO
	1701.14	- Raw sugar not containing added flavouring or colouring matter: other cane sugar	WO
	1701.91	- Other: containing added flavouring or colouring matter	WO
	1701.99	- Other: other	WO
1703		Molasses resulting from the extraction or refining of sugar:	

	1703.10	- Cane molasses	CC
	1703.90	- Other	CC
1704		Sugar confectionery (including white chocolate), not containing cocoa:	
	1704.10	- Chewing gum, whether or not sugar-coated	RVC 40 or CTH
	1704.90	- Other	RVC 40 or CTH
CHAPTER 18		COCOA AND COCOA PREPARATIONS	
1801	1801.00	Cocoa beans, whole or broken, raw or roasted.	WO
1802	1802.00	Cocoa shells, husks, skins and other cocoa waste.	WO
1805	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	RVC 40 or CTH
1806		Chocolate and other food preparations containing cocoa.	
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter	RVC 40 or CTH except from Heading 1805
	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	RVC 40 or CTH
		- Other, in blocks, slabs or bars :	
	1806.31	-- Filled	RVC 40 or CTH
	1806.32	-- Not filled	RVC 40 or CTH
	1806.90	- Other	RVC 40 or CTH
CHAPTER 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 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.	
	1901.90	- Other	RVC 40 or CC
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.	
		- Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	-- Containing eggs	RVC 40 or CC
	1902.19	-- Other	RVC 40 or CC
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	RVC 40 or CC
	1902.30	- Other pasta	RVC 40 or CC
	1902.40	- Couscous	RVC 40 or CC
1903	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	RVC 40 or CC
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, 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	RVC 40 or CC
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	RVC 40 or CC
	1904.30	- Bulgur wheat	RVC 40 or CC
	1904.90	- Other	RVC 40 or CC
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	- Crispbread	RVC 40 or CTH
	1905.20	- Gingerbread and the like	RVC 40 or CTH
		- Sweet biscuits; waffles and wafers :	
	1905.31	-- Sweet biscuits	RVC 40 or CTH
	1905.32	-- Waffles and wafers	RVC 40 or CTH
	1905.40	- Rusks, toasted bread and similar toasted products	RVC 40 or

	1905.90	- Other	CTH RVC 40 or CTH
CHAPTER 20		PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
2001		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
	2001.10	- Cucumbers and gherkins	RVC 40 or CC
	2001.90	- Other	RVC 40 or CC
2002		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.10	- Tomatoes, whole or in pieces	RVC 40 or CC
	2002.90	- Other	RVC 40 or CC
2005		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	RVC 40 or CC
	2005.20	- Potatoes	RVC 40 or CC
	2005.40	- Peas (<i>Pisum sativum</i>)	RVC 40 or CC
		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) :	
	2005.51	-- Beans, shelled	RVC 40 or CC
	2005.59	-- Other	RVC 40 or CC
	2005.60	- Asparagus	RVC 40 or CC
	2005.70	- Olives	RVC 40 or CC
	2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	RVC 40 or CC
		- Other vegetables and mixtures of vegetables	
	2005.91	--Bamboo shoots	RVC 40 or CC
	2005.99	-- Other	RVC 40 or CC
2006	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	RVC 40 or CC
2007		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	RVC 40 or CC

		- Other :	
	2007.91	-- Citrus fruit	RVC 40 or CC
	2007.99	-- Other	RVC 40 or CC
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.	
		- Nuts, ground-nuts and other seeds, whether or not mixed together :	
	2008.11	-- Ground-nuts	RVC 40 or CC
	2008.19	-- Other, including mixtures	RVC 40 or CC
	2008.20	- Pineapples	RVC 40 or CC
	2008.30	- Citrus fruit	RVC 40 or CC
	2008.40	- Pears	RVC 40 or CC
	2008.50	- Apricots	RVC 40 or CC
	2008.60	- Cherries	RVC 40 or CC
	2008.70	- Peaches, including nectarines	RVC 40 or CC
	2008.80	- Strawberries	RVC 40 or CC
		- Other, including mixtures other than those of subheading 2008.19 :	
	2008.91	-- Palm hearts	RVC 40 or CC
	2008.93	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	RVC 40 or CC
	2008.97	--Mixtures	RVC 40 or CC
	2008.99	-- Other	RVC 40 or CC
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.	
		- Orange juice :	
	2009.11	-- Frozen	RVC 40 or CC
	2009.12	-- Not frozen, of a Brix value not exceeding 20	RVC 40 or CC
	2009.19	-- Other	RVC 40 or CC
		- Grapefruit juice :	
	2009.21	-- Of a Brix value not exceeding 20	RVC 40 or CC
	2009.29	-- Other	RVC 40 or CC
		- Juice of any other single citrus fruit :	
	2009.31	-- Of a Brix value not exceeding 20	RVC 40 or CC
	2009.39	-- Other	RVC 40 or CC
		- Pineapple juice :	

	2009.41	-- Of a Brix value not exceeding 20	RVC 40 or CC
	2009.49	-- Other	RVC 40 or CC
	2009.50	- Tomato juice	RVC 40 or CC
		- Grape juice (including grape must) :	
	2009.61	-- Of a Brix value not exceeding 30	RVC 40 or CC
	2009.69	-- Other	RVC 40 or CC
		- Apple juice :	
	2009.71	-- Of a Brix value not exceeding 20	RVC 40 or CC
	2009.79	-- Other	RVC 40 or CC
		-Juice of any other single fruit or vegetable	
	2009.81	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	RVC 40 or CC
	2009.89	--Other	RVC 40 or CC
	2009.90	- Mixtures of juices	RVC 40 or CC
CHAPTER 21		MISCELLANEOUS EDIBLE PREPARATIONS	
2101		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.	
	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	RVC 40 or CC
	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	RVC 40 or CC
2103		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
	2103.10	- Soya sauce	RVC 40 or CTSH
	2103.20	- Tomato ketchup and other tomato sauces	RVC40 or CTSH
	2103.30	- Mustard flour and meal and prepared mustard	RVC40 or CTSH
	2103.90	- Other	RVC40 or CTSH
2104		Soups and broths and preparations therefor; homogenised composite food preparations.	
	2104.10	- Soups and broths and preparations therefor	RVC 40 or CC
	2104.20	- Homogenised composite food preparations	RVC 40 or CC
2105	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CC
2106		Food preparations not elsewhere specified or	

		included.	
	2106.90	- Other	RVC 40 or CC
CHAPTER 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	- Mineral waters and aerated waters	CC
	2201.90	- Other	CC
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 heading 2009	
	2202.91	- Other: Non-alcoholic beer	RVC 40 or CC
	2202.99	- Other: Other	RVC 40 or CC
2203	2203.00	Beer made from malt.	RVC 40 or CC
2207		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	RVC 40 or CTH
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	RVC 40 or CTH
	2208.30	- Whiskies	RVC 40 or CTH
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	RVC 40 or CTH
	2208.50	- Gin and Geneva	RVC 40 or CTH
	2208.60	- Vodka	RVC 40 or CTH
	2208.70	- Liqueurs and cordials	RVC 40 or CTH
	2208.90	- Other	RVC40 or CTH except from 2207
CHAPTER 23		RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	

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 heading 2304 or 2305:	
	2306.50	- Of coconut or copra	RVC 40 or CC
2307	2307.00	Wine lees; argol.	RVC 40 or CC
2308	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.	RVC 40 or CC
2309		Preparations of a kind used in animal feeding:	
	2309.10	- Dog or cat food, put up for retail sale	RVC 40 or CTH
	2309.90	- Other	RVC 40 or CTH
CHAPTER 24		TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
2402		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco	RVC 40 or CTH
	2402.20	- Cigarettes containing tobacco	RVC 40 or CTH
	2402.90	- Other	RVC 40 or CTH
CHAPTER 27		MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	
		<p>Chapter Note: For purposes of the product specific rules for subheadings under this Chapter, a good shall not be considered as originating, if it has only undergone one or more of the following operations or processes: 1. simple mixing of goods, whether or not of different kinds. For goods obtained by simple mixing, the individual inputs shall retain their origin prior to such mixing; 2. dissolving in water or other solvent; 3. the elimination of solvents, including solvent water; or 4. the addition or elimination of water of crystallization. <i>"simple mixing" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction.</i></p>	
2701		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
		Coal, whether or not pulverised, but not agglomerated :	

	2701.11	-- Anthracite	CC
	2701.12	-- Bituminous coal	CC
	2701.19	-- Other coal	CC
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	Benzol (benzene)	RVC 40 or CTH
	2707.20	- Toluol (toluene)	RVC 40 or CTH
	2707.30	- Xylol (xylenes)	RVC 40 or CTH
	2707.40	- Naphthalene	RVC 40 or CTH
	2707.50	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	RVC 40 or CTH
	2707.91	- Other: creosote oils	RVC 40 or CTH
	2707.99	- Other: other	RVC 40 or CTH
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars	
	2708.10	- Pitch	RVC 40 or CTH
	2708.20	- Pitch coke	RVC 40 or CTH
2709	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	RVC 40 or CTH
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	
	2710.12	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: light oils and preparations	RVC 40 or CTH

	2710.19	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: other	RVC 40 or CTH
	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, other than waste oils	RVC 40 or CTH
	2710.91	- Waste oils: containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	RVC 40 or CTH
	2710.99	- Waste oils: other	RVC 40 or CTH
2711		Petroleum gases and other gaseous hydrocarbons	
	2711.11	-- Natural gas	RVC 40 or CTH
	2711.12	-- Propane	RVC 40 or CTH
	2711.13	-- Butanes	RVC 40 or CTH
	2711.14	-- Ethylene, propylene, butylene et butadiene	RVC 40 or CTH
	2711.19	-- Other	RVC 40 or CTH
	2711.29	-- Other	RVC 40 or CTH
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	-Petroleum jelly	RVC 40 or CTH
	2712.20	- Paraffin wax containing by weight less than 0.75 % of oil	RVC 40 or CTH
	2712.90	- Other	RVC 40 or CTH
2713		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	

	2713.11	-- Not calcined	RVC 40 or CTH
	2713.12	- Petroleum coke: calcined	RVC 40 or CTH
	2713.20	- Petroleum bitumen	RVC 40 or CTH
	2713.90	- Other residues of petroleum oils or of oils obtained from bituminous minerals	RVC 40 or CTH
2714		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	
	2714.10	- Bituminous or oil shale and tar sands	RVC 40 or CTH
	2714.90	- Other	RVC 40 or CTH
2715	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)	RVC 40 or CTH
CHAPTER 29		ORGANIC CHEMICALS	
2901		Acyclic hydrocarbons	
	2901.10	- Saturated	RVC 40
	2901.21	- Unsaturated: ethylene	RVC 40
	2901.22	- Unsaturated: propene (propylene)	RVC 40
	2901.23	- Unsaturated: butene (butylene) and isomers thereof	RVC 40
	2901.24	- Unsaturated: buta-1,3-diene and isoprene	RVC 40
	2901.29	- Unsaturated: other	RVC 40
2902		Cyclic hydrocarbons	
	2902.11	- Cyclanes, cyclenes and cycloterpenes: cyclohexane	RVC 40
	2902.19	- Cyclanes, cyclenes and cycloterpenes: other	RVC 40
	2902.20	- Benzene	RVC 40
	2902.30	- Toluene	RVC 40
	2902.41	- Xylenes: o-Xylene	RVC 40
	2902.42	- Xylenes: m-Xylene	RVC 40
	2902.43	- Xylenes: p-Xylene	RVC 40
	2902.44	- Xylenes: mixed xylene isomers	RVC 40
	2902.50	- Styrene	RVC 40
	2902.60	- Ethylbenzene	RVC 40

	2902.70	- Cumene	RVC 40
	2902.90	- Other	RVC 40
CHAPTER 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	
	3001.90	- Other	RVC 40 or CTH
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	
	3002.11	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes: Malaria diagnostic test kits	RVC 40 or CTH
	3002.12	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes: Antisera and other blood fractions	RVC 40 or CTH
	3002.13	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes: Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	RVC 40 or CTH
	3002.14	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes: Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	RVC 40 or CTH
	3002.15	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes: Immunological products, put up in measured doses or in forms or packings for retail sale	RVC 40 or CTH
	3002.19	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes: Other	RVC 40 or CTH

	3002.20	- Other, containing antibiotics	RVC 40 or CTH
	3002.30	- Vaccines for veterinary medicine	RVC 40 or CTSH except from Sub-heading 3002.20
3004		Medicaments (excluding goods of heading 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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC 40 or CTH except from Heading 3003
	3004.32	- Other, containing hormones or other products of heading 2937: Containing corticosteroid hormones, their derivatives or structural analogues	RVC 40 or CTH except from Heading 3003
	3004.39	- Other, containing hormones or other products of heading 2937: Other	RVC 40 or CTH except from Heading 3003
	3004.41	- Other, containing alkaloids or derivatives thereof: Containing ephedrine or its salts	RVC 40 or CTH except from Heading 3003
	3004.42	- Other, containing alkaloids or derivatives thereof: Containing pseudoephedrine (INN) or its salts	RVC 40 or CTH except from Heading 3003
	3004.43	- Other, containing alkaloids or derivatives thereof: Containing norephedrine or its salts	RVC 40 or CTH except from Heading 3003
	3004.49	- Other, containing alkaloids or derivatives thereof: Other	RVC 40 or CTH except from Heading 3003
	3004.50	- Other, containing vitamins or other products of heading 2936	RVC 40 or CTH except from Heading 3003
	3004.60	- Other, containing antimalarial active principles	RVC 40 or

		described in Subheading Note 2 to this Chapter	CTH except from Heading 3003
	3004.90	- Other	RVC 40 or CTH except from Heading 3003
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	- Adhesive dressings and other articles having an adhesive layer	RVC 40 or CTH
	3005.90	- Other	RVC 40 or CTH
3006		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	RVC 40 or CTH
CHAPTER 31		FERTILISERS	
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	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	RVC 40
	3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	RVC 40
	3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	RVC 40
	3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	RVC 40

	3105.51	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: containing nitrates and phosphates	RVC 40
	3105.59	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: other	RVC 40
	3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	RVC 40
	3105.90	- Other	RVC 40
CHAPTER 32		TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	
3206		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	
	3206.11	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	RVC 40 or CTH
	3206.20	- Pigments and preparations based on chromium compounds	RVC 40 or CTH
	3206.49	-- Other	RVC 40 or CTH
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	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	RVC 40 or CTH
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	- Based on polyesters	RVC 40 or CTH
	3208.20	- Based on acrylic or vinyl polymers	RVC 40 or CTH
	3208.90	- Other	RVC 40 or CTH
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	- Based on acrylic or vinyl polymers	RVC 40 or CTH
	3209.90	- Other	RVC 40 or CTH
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	
	3212.90	- Other	RVC 40 or CTH
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	
	3214.90	- Other	RVC 40 or CTH
3215		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	
	3215.11	-- Black	RVC 40 or CTH
	3215.19	-- Other	RVC 40 or CTH
	3215.90	- Other	RVC 40 or CTH
CHAPTER 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	
	3301.12	-- Of orange	RVC 40 or CTH
	3301.13	-- Of lemon	RVC 40 or CTH
	3301.19	-- Other	RVC 40 or CTH
	3301.24	-- Of peppermint (<i>Mentha piperita</i>)	RVC 40 or CTH

	3301.25	-- Of other mints	RVC 40 or CTH
	3301.29	-- Other	RVC 40 or CTH
	3301.30	- Resinoids	RVC 40 or CTH
	3301.90	- Other	RVC 40 or CTH
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	RVC 40 or CTH
	3302.90	- Other	RVC 40 or CTH
3303	3303.00	Perfumes and toilet waters.	RVC 40 or CTH
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	- Lip make-up preparations	RVC 40 or CTH
	3304.20	- Eye make-up preparations	RVC 40 or CTH
	3304.30	- Manicure or pedicure preparations	RVC 40 or CTH
	3304.91	-- Powders, whether or not compressed	RVC 40 or CTH
	3304.99	-- Other	RVC 40 or CTH
3305		Preparations for use on the hair	
	3305.10	- Shampoos	RVC 40 or CTH
	3305.20	- Preparations for permanent waving or straightening	RVC 40 or CTH
	3305.30	- Hair lacquers	RVC 40 or CTH
	3305.90	- Other	RVC 40 or CTH
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	- Dentifrices	RVC 40 or CTH
	3306.20	- Yarn used to clean between the teeth (dental floss)	RVC 40 or CTH
	3306.90	- Other	RVC 40 or CTH
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	- Pre-shave, shaving or after-shave preparations	RVC 40 or CTH
	3307.20	- Personal deodorants and antiperspirants	RVC 40 or CTH
	3307.30	- Perfumed bath salts and other bath preparations	RVC 40 or CTH
	3307.41	-- "Agarbatti" and other odoriferous preparations which operate by burning	RVC 40 or CTH
	3307.49	-- Other	RVC 40 or CTH
	3307.90	- Other	RVC 40 or CTH
CHAPTER 34		SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	
3401		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	
	3401.11	-- For toilet use (including medicated products)	RVC 40 or CTH
	3401.19	-- Other	RVC 40 or CTH
	3401.20	- Soap in other forms	RVC 40 or CTH

		the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404	
	3405.10	- Polishes, creams and similar preparations for footwear or leather	RVC 40 or CTH
	3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	RVC 40 or CTH
	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	RVC 40 or CTH
	3405.40	- Scouring pastes and powders and other scouring preparations	RVC 40 or CTH
	3405.90	- Other	RVC 40 or CTH
3406	3406.00	Candles, tapers and the like.	RVC 40 or CTH
3407	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).	RVC 40 or CTH
CHAPTER 35		ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
3503	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.	RVC 40 or CC
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	- 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	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for sale
	3506.91	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	RVC 40 or CTH, except

	3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	RVC 40 or CTH
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 heading 3401	
	3402.11	-- Anionic	RVC 40 or CTH
	3402.12	-- Cationic	RVC 40 or CTH
	3402.13	-- Nonionic	RVC 40 or CTH
	3402.19	-- Other	RVC 40 or CTH
	3402.20	- Preparations put up for retail sale	RVC 40 or CTH
	3402.90	- Other	RVC 40 or CTH
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	
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials	RVC 40 or CTH
	3403.19	-- Other	RVC 40 or CTH
	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials	RVC 40 or CTH
	3403.99	-- Other	RVC 40 or CTH
3404		Artificial waxes and prepared waxes	
	3404.20	- Of poly(oxyethylene) (polyethylene glycol)	RVC 40 or CTH
	3404.90	- Other	RVC 40 or CTH
3405		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in	

Alt

			when change to this heading is only through packaging or presenting goods for sale
	3506.99	-- Other	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for sale
CHAPTER 36		EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	
3602	3602.00	Prepared explosives, other than propellant powders.	RVC 40 or CC
3606		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter	
	3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	RVC 40 or CC, except when change to this heading is only through packaging or presenting goods for retail sale
CHAPTER 37		PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	
3702		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	
	3702.31	-- For colour photography (polychrome)	RVC 40 or CC
	3702.32	-- Other, with silver halide emulsion	RVC 40 or CC
	3702.39	-- Other	RVC 40 or CC
	3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	RVC 40 or CC
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	RVC 40 or CC
	3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	RVC 40 or CC

	3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm	RVC 40 or CC
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed	
	3703.10	- In rolls of a width exceeding 610 mm	RVC 40 or CC
CHAPTER 38		MISCELLANEOUS CHEMICAL PRODUCTS	
3802		Activated carbon; activated natural mineral products; animal black, including spent animal black	
	3802.90	- Other	RVC 40 or CTH
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)	
	3808.52	- Goods specified in Subheading Note 1 to this Chapter: DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for retail sale
	3808.59	- Goods specified in Subheading Note 1 to this Chapter: Other	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for retail sale
	3808.61	- Goods specified in Subheading Note 2 to this Chapter: In packings of a net weight content not exceeding 300 g	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for retail sale
	3808.62	- Goods specified in Subheading Note 2 to this Chapter: In packings of a net weight content exceeding 300 g but	RVC 40 or CTH, except

		not exceeding 7.5 kg	when change to this heading is only through packaging or presenting goods for retail sale
	3808.69	- Goods specified in Subheading Note 2 to this Chapter: Other	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for retail sale
	3808.91	- Other: insecticides	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for retail sale
	3808.92	- Other: fungicides	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for retail sale
	3808.93	- Other: herbicides, anti-sprouting products and plant-growth regulators	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for retail sale
	3808.94	- Other: disinfectants	RVC 40 or CTH, except when change

			to this heading is only through packaging or presenting goods for retail sale
	3808.99	- Other: other	RVC 40 or CTH, except when change to this heading is only through packaging or presenting goods for retail sale
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	
	3810.90	- Other	RVC 40 or CTH
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	
	3811.19	-- Other	RVC 40 or CTH
	3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals	RVC 40 or CTH
	3811.29	-- Other	RVC 40 or CTH
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	
	3812.20	- Compound plasticisers for rubber or plastics	RVC 40 or CTH
	3812.31	- Anti-oxidising preparations and other compound stabilizers for rubber or plastics: Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	RVC 40 or CTSH
	3812.39	- Anti-oxidising preparations and other compound stabilizers for rubber or plastics: Other	RVC 40 or CTSH

3818	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.	RVC 40 or CTH
3822	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.	RVC 40 or CTH
3823		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	
	3823.11	-- Stearic acid	RVC 40 or CTH
	3823.12	-- Oleic acid	RVC 40 or CTH
	3823.13	-- Tall oil fatty acids	RVC 40 or CTH
	3823.19	-- Other	RVC 40 or CTH
	3823.70	- Industrial fatty alcohols	RVC 40 or CTH
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	
	3824.40	- Prepared additives for cements, mortars or concretes	RVC 40 or CTH
	3824.71	--Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	RVC 40 or CTH
	3824.72	--Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	RVC 40 or CTH
	3824.73	--Containing hydrobromofluorocarbons (HBFCs)	RVC 40 or CTH
	3824.74	--Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs),but not containing chlorofluorocarbons (CFCs)	RVC 40 or CTH
	3824.75	--Containing carbon tetrachloride	RVC 40 or CTH
	3824.76	--Containing 1,1,1-trichloroethane (methyl chloroform)	RVC 40 or CTH
	3824.77	--Containing bromomethane (methyl bromide) or bromochloro methane	RVC 40 or CTH
	3824.78	--Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs),but not containing	RVC 40 or CTH

		chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	
	3824.79	--Other	RVC 40 or CTH
	3824.81	- Goods specified in Subheading Note 3 to this Chapter: Containing oxirane (ethylene oxide)	RVC 40 or CTH
	3824.82	- Goods specified in Subheading Note 3 to this Chapter: Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	RVC 40 or CTH
	3824.83	- Goods specified in Subheading Note 3 to this Chapter: Containing tris(2,3-dibromopropyl) phosphate	RVC 40 or CTH
	3824.84	- Goods specified in Subheading Note 3 to this Chapter: Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	RVC 40 or CTH
	3824.85	- Goods specified in Subheading Note 3 to this Chapter: Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	RVC 40 or CTH
	3824.86	- Goods specified in Subheading Note 3 to this Chapter: Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	RVC 40 or CTH
	3824.87	- Goods specified in Subheading Note 3 to this Chapter: Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	RVC 40 or CTH
	3824.88	- Goods specified in Subheading Note 3 to this Chapter: Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	RVC 40 or CTH
	3824.91	- Other: Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	RVC 40 or CTH
	3824.99	- Other: Other	RVC 40 or CTH
3826	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	CC or RVC 40. For goods obtained by simple mixing, the individual inputs shall retain their

			origin prior to such mixing.
CHAPTER 39		PLASTICS AND ARTICLES THEREOF	
3901		Polymers of ethylene, in primary forms	
	3901.10	- Polyethylene having a specific gravity of less than 0.94	RVC 40
	3901.20	- Polyethylene having a specific gravity of 0.94 or more	RVC 40
	3901.30	- Ethylene-vinyl acetate copolymers	RVC 40
	3901.40	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	RVC 40
	3901.90	- Other	RVC 40
3902		Polymers of propylene or of other olefins, in primary forms	
	3902.10	- Polypropylene	RVC 40
	3902.20	- Polyisobutylene	RVC 40
	3902.30	- Propylene copolymers	RVC 40
	3902.90	- Other	RVC 40
3903		Polymers of styrene, in primary forms	
	3903.11	- Polystyrene: expansible	RVC 40
	3903.19	- Polystyrene: other	RVC 40
	3903.20	- Styrene-acrylonitrile (SAN) copolymers	RVC 40
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	RVC 40
	3903.90	- Other	RVC 40
3907		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	
	3907.10	- Polyacetals	RVC 40
	3907.20	- Other polyethers	RVC 40
	3907.30	- Epoxide resins	RVC 40
	3907.40	- Polycarbonates	RVC 40
	3907.50	- Alkyd resins	RVC 40
	3907.61	- Poly(ethylene terephthalate): Having a viscosity	RVC 40

		number of 78 ml/g or higher	
	3907.69	- Poly(ethylene terephthalate): Other	RVC 40
	3907.70	- Poly(lactic acid)	RVC 40
	3907.91	- Other polyesters: unsaturated	RVC 40
	3907.99	- Other polyesters: other	RVC 40
3908		Polyamides in primary forms	
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	RVC 40
	3908.90	- Other	RVC 40
CHAPTER 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	- Natural rubber latex, whether or not pre-vulcanised	WO
		- Natural rubber in other forms :	
	4001.21	-- Smoked sheets	WO
	4001.22	-- Technically specified natural rubber (TSNR)	WO
	4001.29	-- Other	WO
	4001.30	- Balata, guttapercha, guayule, chicle and similar natural gums	WO
4002		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.	
		- Styrenebutadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :	
	4002.11	-- Latex	RVC 40 or CTH
	4002.19	-- Other	RVC 40 or CTH
	4002.20	- Butadiene rubber (BR)	RVC 40 or CTH
		- Isobuteneisoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	
	4002.31	-- Isobuteneisoprene (butyl) rubber (IIR)	RVC 40 or CTH
	4002.39	-- Other	RVC 40 or CTH
		- Chloroprene (chlorobutadiene) rubber (CR) :	
	4002.41	-- Latex	RVC 40 or

			CTH
	4002.49	-- Other	RVC 40 or CTH
		- Acrylonitrilebutadiene rubber (NBR) :	
	4002.51	-- Latex	RVC 40 or CTH
	4002.59	-- Other	RVC 40 or CTH
	4002.60	- Isoprene rubber (IR)	RVC 40 or CTH
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	RVC 40 or CTH
		- Other :	
	4002.91	-- Latex	RVC 40 or CTH
	4002.99	-- Other	RVC 40 or CTH
4006		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	
	4006.90	- Other	RVC 40 or CTH
4007	4007.00	Vulcanised rubber thread and cord.	RVC 40 or CTH
4008		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	
	4008.19	-- Of cellular rubber: Other	RVC 40 or CTH
	4008.29	-- Of non-cellular rubber: Other	RVC 40 or CTH
4009		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	
	4009.31	-- Without fittings	RVC 40 or CTH
	4009.42	-- With fittings	RVC 40 or CTH
4010		Conveyor or transmission belts or belting, of vulcanised rubber	
	4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	RVC 40 or CTH
	4010.39	-- Other	RVC 40 or CTH

4011		New pneumatic tyres, of rubber	
	4011.20	- Of a kind used on buses or lorries	RVC 40 or CTH
	4011.30	- Of a kind used on aircraft	RVC 40 or CTH
	4011.50	- Of a kind used on bicycles	RVC 40 or CTH
4012		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	
	4012.12	-- Of a kind used on buses or lorries	RVC 40 or CTH
	4012.13	-- Of a kind used on aircraft	RVC 40 or CTH
4013		Inner tubes, of rubber	
	4013.20	- Of a kind used on bicycles	RVC 40 or CTH
4015		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	
	4015.11	-- Surgical	RVC 40 or CTH
	4015.19	-- Other	RVC 40 or CTH
4016		Other articles of vulcanised rubber other than hard rubber	
	4016.10	- Of cellular rubber	RVC 40 or CTH
	4016.91	-- Floor coverings and mats	RVC 40 or CTH
	4016.93	-- Gaskets, washers and other seals	RVC 40 or CTH
	4016.95	-- Other inflatable articles	RVC 40 or CTH
	4016.99	-- Other	RVC 40 or CTH
4017	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	RVC40 or CTH, and for waste and scrap: WO
CHAPTER 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,	

	4113.90	- Other	RVC 40 or CC
4114		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	
	4114.10	- Chamois (including combination chamois) leather	RVC 40 or CC
	4114.20	- Patent leather and patent laminated leather; metallised leather	RVC 40 or CC
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	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	RVC 40 or CC
	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	RVC 40 or CC
CHAPTER 50		SILK	
5001	5001.00	Silk-worm cocoons suitable for reeling.	CC
5002	5002.00	Raw silk (not thrown).	CC
5003	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CC
CHAPTER 51		WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
5103		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
	5103.10	- Noils of wool or of fine animal hair	Obtained from sheep, lambs or other animals raised in either Party
	5103.20	- Other waste of wool or of fine animal hair	Obtained from sheep, lambs or other animals raised in either Party
	5103.30	- Waste of coarse animal hair	Obtained from sheep, lambs or other animals raised in either Party
5104	5104.00	Garnetted stock of wool or of fine or coarse animal	Obtained from

		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 8kg when simply dried 10kg when dry-salted, or 16kg when fresh wet-salted or otherwise preserved	RVC 40 or CC
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg	RVC 40 or CC
	4101.90	- Other, including butts, bends and bellies	RVC 40 or CC
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	- With wool on	RVC 40 or CC
		- Without wool on :	
	4102.21	-- Pickled	RVC 40 or CC
	4102.29	-- Other	RVC 40 or CC
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 dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	
	4103.20	- Of reptiles	RVC 40 or CC
	4103.30	- Of swine	RVC 40 or CC
	4103.90	- Other	RVC 40 or CC
	4104.49	-- Other	RVC 40 or CC
	4107.99	-- Other	RVC 40 or CC
4112	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.	RVC 40 or CC
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 heading 4114	
	4113.10	- Of goats or kids	RVC 40 or CC
	4113.20	- Of swine	RVC 40 or CC
	4113.30	- Of reptiles	RVC 40 or CTH

		hair.	sheep, lambs or other animals raised in either Party
5105		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
	5105.10	- Carded wool	RVC 40 or CC
		- Wool tops and other combed wool :	
	5105.21	-- Combed wool in fragments	RVC 40 or CC
	5105.29	-- Other	RVC 40 or CC
		- Fine animal hair, carded or combed :	
	5105.31	-- Of Kashmir (cashmere) goats	Obtained from sheep, lambs or other animals raised in either Party
	5105.39	-- Other	Obtained from sheep, lambs or other animals raised in either Party
	5105.40	- Coarse animal hair, carded or combed	Obtained from sheep, lambs or other animals raised in either Party
5106		Yarn of carded wool, not put up for retail sale	
	5106.10	- Containing 85 % or more by weight of wool	RVC 40 or CTH
	5106.20	- Containing less than 85 % by weight of wool	RVC 40 or CTH
5107		Yarn of combed wool, not put up for retail sale	
	5107.10	- Containing 85 % or more by weight of wool	RVC 40 or CTH
	5107.20	- Containing less than 85 % by weight of wool	RVC 40 or CTH
5108		Yarn of fine animal hair (carded or combed), not put up for retail sale	
	5108.10	- Carded	RVC 40 or CTH
	5108.20	- Combed	RVC 40 or CTH
5109		Yarn of wool or of fine animal hair, put up for retail	

		sale	
	5109.10	- Containing 85 % or more by weight of wool or of fine animal hair	RVC 40 or CTH, except from Headings 5106-5108
	5109.90	- Other	RVC 40 or CTH, except from Headings 5106-5108
5110	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	RVC 40 or CTH
CHAPTER 52		COTTON	
5201	5201.00	Cotton, not carded or combed.	CC
5202		Cotton waste (including yarn waste and garnetted stock).	
	5202.10	- Yarn waste (including thread waste)	WO
		- Other :	
	5202.91	-- Garnetted stock	WO
	5202.99	-- Other	WO
5204		Cotton sewing thread, whether or not put up for retail sale	
	5204.11	Cotton sewing thread $\geq 85\%$ by weight of cotton, not put up for retail sale	RVC 40 or Process Rule 1
	5204.19	Cotton sewing thread, $< 85\%$ by weight of cotton, not put up for retail sale	RVC 40 or Process Rule 1
	5204.2	Cotton sewing thread, put up for retail sale	RVC 40 or Process Rule 1
5205		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale	
	5205.11	Cotton yarn, $\geq 85\%$, single, uncombed, ≥ 714.29 dtex, not put up for retail sale	RVC 40 or Process Rule 1
	5205.12	Cotton yarn, $\geq 85\%$, single, uncombed, $714.29 > dtex \geq 232.56$, not put up for retail sale	RVC 40 or Process Rule 1
	5205.13	Cotton yarn, $\geq 85\%$, single, uncombed, $232.56 > dtex \geq 192.31$, not put up for retail sale	RVC 40 or Process Rule 1

5205.14	Cotton yarn, $\geq 85\%$, single, uncombed, $192.31 > dtex \geq 125$, not put up for retail sale	RVC 40 or Process Rule 1
5205.15	Cotton yarn, $\geq 85\%$, single, uncombed, $< 125 dtex$, not put up for retail sale	RVC 40 or Process Rule 1
5205.21	Cotton yarn, $\geq 85\%$, single, combed, ≥ 714.29 , not put up for retail sale	RVC 40 or Process Rule 1
5205.22	Cotton yarn, $\geq 85\%$, single, combed, $714.29 > dtex \geq 232.56$, not put up for retail sale	RVC 40 or Process Rule 1
5205.23	Cotton yarn, $\geq 85\%$, single, combed, $232.56 > dtex \geq 192.31$, not put up for retail sale	RVC 40 or Process Rule 1
5205.24	Cotton yarn, $\geq 85\%$, single, combed, $192.31 > dtex \geq 125$, not put up for retail sale	RVC 40 or Process Rule 1
5205.26	Cotton yarn, $\geq 85\%$, single, combed, $106.38 \leq dtex < 125$, not put up for retail sale	RVC 40 or Process Rule 1
5205.27	Cotton yarn, $\geq 85\%$, single, combed, $83.33 \leq dtex < 106.38$, not put up for retail sale	RVC 40 or Process Rule 1
5205.28	Cotton yarn, $\geq 85\%$, single, combed, $< 83.33 dtex$ (> 120 metric number), not put up for retail sale	RVC 40 or Process Rule 1
5205.31	Cotton yarn, $\geq 85\%$, multi, uncombed, $\geq 714.29 dtex$, not put up for retail sale	RVC 40 or Process Rule 1
5205.32	Cotton yarn, $\geq 85\%$, multi, uncombed, $714.29 > dtex \geq 232.56$, not put up for retail sale	RVC 40 or Process Rule 1
5205.33	Cotton yarn, $\geq 85\%$, multi, uncombed, $232.56 > dtex \geq 192.31$, not put up for retail sale	RVC 40 or Process Rule 1
5205.34	Cotton yarn, $\geq 85\%$, multi, uncombed, $192.31 > dtex \geq 125$, not put up for retail sale	RVC 40 or Process Rule 1
5205.35	Cotton yarn, $\geq 85\%$, multi, uncombed, $< 125 dtex$, not put up for retail sale	RVC 40 or Process Rule 1
5205.41	Cotton yarn, $\geq 85\%$, multiple, combed, $\geq 714.29 dtex$, not put up for retail sale	RVC 40 or Process Rule 1
5205.42	Cotton yarn, $\geq 85\%$, multi, combed, $714.29 > dtex \geq$	RVC 40 or

		232.56, not put up for retail sale	Process Rule 1
	5205.43	Cotton yarn; $\geq 85\%$, multi, combed, $232.56 > dtex \geq 192.31$, not put up for retail sale	RVC 40 or Process Rule 1
	5205.44	Cotton yarn, $\geq 85\%$, multiple, combed, $192.31 > dtex \geq 125$, not put up for retail sale	RVC 40 or Process Rule 1
	5205.46	Cotton yarn, $\geq 85\%$, multiple, combed, $106.38 \leq dtex < 125$, not put up for retail sale	RVC 40 or Process Rule 1
	5205.47	Cotton yarn, $\geq 85\%$, multiple, combed, $83.33 \leq dtex < 106.38$, not put up for retail sale	RVC 40 or Process Rule 1
	5205.48	Cotton yarn, $\geq 85\%$, multiple, combed, $< 83.33 dtex$, not put up for retail sale	RVC 40 or Process Rule 1
5206		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale	
	5206.11	Cotton yarn, $< 85\%$, single, uncombed, ≥ 714.29 , not put up for retail sale	RVC 40 or Process Rule 1
	5206.12	Cotton yarn, $< 85\%$, single, uncombed, $714.29 > dtex \geq 232.56$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.13	Cotton yarn, $< 85\%$, single, uncombed, $232.56 > dtex \geq 192.31$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.14	Cotton yarn, $< 85\%$, single, uncombed, $192.31 > dtex \geq 125$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.15	Cotton yarn, $< 85\%$, single, uncombed, $< 125 dtex$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.21	Cotton yarn, $< 85\%$, single, combed, $\geq 714.29 dtex$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.22	Cotton yarn, $< 85\%$, single, combed, $714.29 > dtex \geq 232.56$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.23	Cotton yarn, $< 85\%$, single, combed. $232.56 > dtex \geq 192.31$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.24	Cotton yarn, $< 85\%$, single, combed, $192.31 > dtex \geq 125$, not put up for retail sale	RVC 40 or Process Rule 1

			1
	5206.25	Cotton yarn, <85%, single, combed, < 125 dtex, not put up for retail sale	RVC 40 or Process Rule 1
	5206.31	Cotton yarn, <85%, multiple, uncombed, ≥ 714.29 , not put up for retail sale	RVC 40 or Process Rule 1
	5206.32	Cotton yarn, <85%, multiple, uncombed, $714.29 > \text{dtex} \geq 232.56$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.33	Cotton yarn, <85%, multiple, uncombed, $232.56 > \text{dex} \geq 192.31$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.34	Cotton yarn, <85%, multiple, uncombed, $192.31 > \text{dtex} \geq 125$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.35	Cotton yarn, <85%, multiple, uncombed, < 125 dtex, not put up for retail sale	RVC 40 or Process Rule 1
	5206.41	Cotton yarn, <85%, multiple, combed, ≥ 714.29 , not put up for retail sale	RVC 40 or Process Rule 1
	5206.42	Cotton yarn, <85%, multiple, combed, $714.29 > \text{dtex} \geq 232.56$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.43	Cotton yarn, <85%, multiple, combed, $232.56 > \text{dtex} \geq 192.31$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.44	Cotton yarn, <85%, multiple, combed, $192.31 > \text{dtex} \geq 125$, not put up for retail sale	RVC 40 or Process Rule 1
	5206.45	Cotton yarn, <85%. multiple, combed. < 125 dtex, not put up for retail sale	RVC 40 or Process Rule 1
5207		Cotton yarn (other than sewing thread) put up for retail sale	
	5207.10	Cotton yarn (other than sewing thread) $\geq 85\%$ by weight of cotton put up for retail sale	RVC 40 or Process Rule 1
	5207.90	Cotton yarn (other than sewing thread) < 85% by weight of cotton. put up for retail sale	RVC 40 or Process Rule 1
5208		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m²	
	5208.11	Plain weave cotton fabric, $\geq 85\%$, not more than 100	RVC 40 or

		g/m2, unbleached	Process Rule 2
5208.12		Plain weave cotton fabric, >= 85%, > 100 g/m2 to 200 g/m2, unbleached	RVC 40 or Process Rule 2
5208.13		Twill weave cotton fabric, >= 85%, not more than 200 g/m2, unbleached	RVC 40 or Process Rule 2
5208.19		Woven fabrics of cotton, >= 85%, not more than 200 g/m2, unbleached, nes	RVC 40 or Process Rule 2
5208.21		Plain weave cotton fabrics, >= 85%, not more than 100g/m2, bleached	RVC 40 or Process Rule 2
5208.22		Plain weave cotton fabric, >= 85%, > 100 g/m2 to 200 g/m2, bleached	RVC 40 or Process Rule 2
5208.23		Twill weave cotton fabric, >= 85%, not more than 200g/m2, bleached	RVC 40 or Process Rule 2
5208.29		Woven fabrics of cotton, >= 85%, not more than 200 g/m2, bleached, nes	RVC 40 or Process Rule 2
5208.41		Plain weave cotton fabric, >= 85%, not more than 100 g/m2, yarns of different colours	RVC 40 or Process Rule 2
5208.42		Plain weave cotton fabrics, >= 85%, > 100 g/m2 to 200 g/m2, yarns of different colours	RVC 40 or Process Rule 2
5208.43		Twill weave cotton fabric, >= 85%, not more than 200 g/m2, yarns of different colours	RVC 40 or Process Rule 2
5208.49		Woven fabrics of cotton, >= 85%, not more than 200 g/m2, yarns of different colours, nes	RVC 40 or Process Rule 2
5209		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2	
5209.11		Plain weave cotton fabric, >= 85%, more than 200 g/m2, unbleached	RVC 40 or Process Rule 2
5209.12		Twill weave cotton fabric, >= 85%, more than 200 g/m2, unbleached	RVC 40 or Process Rule 2
5209.19		Woven fabrics of cotton, >= 85%, more than 200 g/m2, unbleached, nes	RVC 40 or Process Rule 2

	5209.21	Plain weave cotton fabric, $\geq 85\%$, more than 200 g/m ² , bleached	RVC 40 or Process Rule 2
	5209.22	Twill weave cotton fabrics, $\geq 85\%$, more than 200 g/m ² , bleached	RVC 40 or Process Rule 2
	5209.29	Woven fabrics of cotton, $\geq 85\%$, more than 200 g/m ² , bleached, nes	RVC 40 or Process Rule 2
	5209.41	Plain weave cotton fabrics, $\geq 85\%$, more than 200 g/m ² , yarns of different colours	RVC 40 or Process Rule 2
	5209.42	Denim fabrics of cotton, $\geq 85\%$, more than 200 g/m ²	RVC 40 or Process Rule 2
	5209.43	Twill weave cotton fab, other than denim, $\geq 85\%$, more than 200 g/m ² , yarns of different colours	RVC 40 or Process Rule 2
	5209.49	Woven fabrics of cotton, $\geq 85\%$, more than 200 g/m ² , yarns of different colours, nes	RVC 40 or Process Rule 2
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/m²	
	5210.11	Plain weave cotton fab, $< 85\%$ mixd w m-m fib, not more than 200 g/m ² , unbleached	RVC 40 or Process Rule 2
	5210.19	Woven fab of cotton, $< 85\%$ mixd with m-m fib, ≤ 200 g/m ² , unbleached, nes	RVC 40 or Process Rule 2
	5210.21	Plain weave cotton fab, $< 85\%$ mixd w m-m fib, not more than 200 g/m ² , bleached	RVC 40 or Process Rule 2
	5210.29	Woven fabrics of cotton, $< 85\%$ mixd with m-m fib, ≤ 200 g/m ² , bleached, nes	RVC 40 or Process Rule 2
	5210.41	Plain weave cotton fab, $< 85\%$ mixd w m-m fib, not more than 200g/m ² yarns of different colours	RVC 40 or Process Rule 2
	5210.49	Woven fabrics of cotton. $< 85\%$ mixd with m-m fib, ≤ 200 g/m ² , yarns of different colours, nes	RVC 40 or Process Rule 2
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/m²	
	5211.11	Plain weave cotton fab, $< 85\%$ mixd w m-m fib, more	RVC 40 or

		than 200 g/m2, unbleached	Process Rule 2
	5211.12	Twill weave cotton fab. <85% mixed w m-m fib. more than 200 g/m2. unbleached	RVC 40 or Process Rule 2
	5211.19	Woven fabrics of cotton, <85% mixd with m-m fib, more than 200 g/m2, unbleached, nes	RVC 40 or Process Rule 2
	5211.2	Woven fabrics of cotton, <85% mixd with m-m fib, more than 200 g/m2. bleached	RVC 40 or Process Rule 2
	5211.41	Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2, yarns of different colours	RVC 40 or Process Rule 2
	5211.42	Denim fabrics of cotton, < 85% mixed with m-m fib, more than 200 g/m2	RVC 40 or Process Rule 2
	5211.43	Twill weave cotton fab, <85% mixd w m-m fib, > 200 g/m2, yarn of different colours	RVC 40 or Process Rule 2
	5211.49	Woven fabrics of cotton, <85% mixd with m-m fib, > 200 g/m2. yarns of other colors. nes	RVC 40 or Process Rule 2
5212		Other woven fabrics of cotton	
	5212.11	Woven fabrics of cotton, weighing not more than 200 g/m2, unbleached, nes	RVC 40 or Process Rule 2
	5212.12	Woven fabrics of cotton, weighing not more than 200 g/m2, bleached, nes	RVC 40 or Process Rule 2
	5212.14	Woven fabrics of cotton, <=200 g/m2. of yarns of different colours, nes	RVC 40 or Process Rule 2
	5212.21	Woven fabrics of cotton, weighing more than 200 g/m2, unbleached, nes	RVC 40 or Process Rule 2
	5212.22	Woven fabrics of cotton, weighing more than 200 g/m2. bleached, nes	RVC 40 or Process Rule 2
	5212.24	Woven fabrics of cotton, >200 g/m2, of yarns of different colours, nes	RVC 40 or Process Rule 2
CHAPTER 53		OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
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).	
	5303.90	- Other	RVC 40 or CTH
5308		Yarn of other vegetable textile fibres; paper yarn	
	5308.90	- Other	RVC 40 or CTH
5310		Woven fabrics of jute or of other textile bast fibres of heading 5303	
	5310.90	- Other	RVC 40 or CTH
5311	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	RVC 40 or CTH
CHAPTER 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	
	5401.20	- Of artificial filaments	RVC 40 or CC
5402		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	
	5402.31	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	RVC 40 or CC
	5402.44	--Elastomeric	RVC 40 or CC
	5402.47	-- Other, Of polyesters	RVC 40 or CC
	5402.62	-- Of polyesters	RVC 40 or CC
5403		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex	
	5403.31	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	RVC 40 or CC
	5403.32	-- Of viscose rayon, with a twist exceeding 120 turns per metre	RVC 40 or CC
	5403.33	-- Of cellulose acetate	RVC 40 or CC
	5403.39	-- Other	RVC 40 or CC
	5403.41	-- Of viscose rayon	RVC 40 or CC
	5403.42	-- Of cellulose acetate	RVC 40 or CC
	5403.49	-- Other	RVC 40 or CC
5406	5406.00	Man-made filament yarn (other than sewing thread),	RVC 40 or CC

		put up for retail sale.	
5407		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	RVC 40 or CTH
5408		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	
	5408.34	-- Printed	RVC 40 or CTH
CHAPTER 55		MAN-MADE STAPLE FIBRES	
5502		Artificial filament tow	
	5502.10	- Of cellulose acetate	RVC 40 or CC
	5502.90	- Other	RVC 40 or CC
5509		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	
	5509.12	-- Multiple (folded) or cabled yarn	RVC 40 or CTH
	5509.31	-- Single yarn	RVC 40 or CTH
	5509.32	-- Multiple (folded) or cabled yarn	RVC 40 or CTH
5512		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres	
	5512.11	-- Unbleached or bleached	RVC 40 or CTH
	5512.19	- Containing 85 % or more by weight of polyester staple fibres: other	RVC 40 or CTH
	5512.99	-- Other	RVC 40 or CTH
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/m²	
	5513.11	-- Of polyester staple fibres, plain weave	RVC 40 or CTH
	5513.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC 40 or CTH
	5513.13	-- Other woven fabrics of polyester staple fibres	RVC 40 or CTH
	5513.19	-- Other woven fabrics	RVC 40 or

			CTH
	5513.21	-- Of polyester staple fibres, plain weave	RVC 40 or CTH
	5513.23	-- Other woven fabrics of polyester staple fibres	RVC 40 or CTH
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/m²	
	5514.19	-- Other woven fabrics	RVC 40 or CTH
	5514.22	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC 40 or CTH
	5514.23	-- Other woven fabrics of polyester staple fibres	RVC 40 or CTH
	5514.29	-- Other woven fabrics	RVC 40 or CTH
5515		Other woven fabrics of synthetic staple fibres	
	5515.11	-- Mixed mainly or solely with viscose rayon staple fibres	RVC 40 or CTH
	5515.12	-- Mixed mainly or solely with man-made filaments	RVC 40 or CTH
	5515.19	-- Other	RVC 40 or CTH
	5515.91	-- Mixed mainly or solely with man-made filaments	RVC 40 or CTH
	5515.99	-- Other	RVC 40 or CTH
5516		Woven fabrics of artificial staple fibres	
	5516.22	-- Dyed	RVC 40 or CTH
CHAPTER 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	
	5601.22	- Wadding of textile materials and articles thereof: of man-made fibres	RVC 40 or CC
5603		Nonwovens, whether or not impregnated, coated, covered or laminated	
	5603.12	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	RVC 40 or CC
5604		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405,	

dt

		impregnated, coated, covered or sheathed with rubber or plastics	
	5604.10	- Rubber thread and cord, textile covered	RVC 40 or CC
	5604.90	- Other	RVC 40 or CC
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	
	5607.49	-- Other	RVC 40 or CC
	5607.50	- Of other synthetic fibres	RVC 40 or CC
	5607.90	- Other	RVC 40 or CC
5608		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	
	5608.11	-- Made up fishing nets	RVC 40 or CC
	5608.19	-- Other	RVC 40 or CC
CHAPTER 60		KNITTED OR CROCHETED FABRICS	
6001		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	
	6001.10	Long pile knitted or crocheted fabrics	RVC 40 or Process Rule 2
	6001.21	Looped pile knitted or crocheted fabrics, of cotton	RVC 40 or Process Rule 2
	6001.22	Looped pile knitted or crocheted fabrics, of man-made fibres	RVC 40 or Process Rule 2
	6001.29	Looped pile knitted or crocheted fabrics, of other textile materials	RVC 40 or Process Rule 2
	6001.91	-- Of cotton	RVC 40 or CC
	6001.99	-- Of other textile materials	RVC 40 or CC
6002		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 6001	
	6002.40	Knitted or crocheted fab, w \leq 30 cm, \geq 5% of elastomeric, not containing rubber thread	RVC 40 or Process Rule 2
	6002.90	Knitted or crocheted textile fab, w \leq 30 cm, \geq 5% of	RVC 40 or

		elastomeric, containing rubber thread	Process Rule 2
6003		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	
	6003.10	Knitted or crocheted fabrics, w \leq 30 cm, of wool or fine animal hair	RVC 40 or Process Rule 2
	6003.20	Knitted or crocheted fabrics, w \leq 30 cm, of cotton	RVC 40 or Process Rule 2
	6003.30	Knitted or crocheted fabrics, w \leq 30 cm, of synthetic fibres	RVC 40 or Process Rule 2
	6003.40	Knitted or crocheted fabrics, w \leq 30 cm, of artificial fibres	RVC 40 or Process Rule 2
	6003.90	Knitted or crocheted fabrics, w \leq 30 cm, of nes	RVC 40 or Process Rule 2
6004		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 6001	
	6004.10	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	RVC 40 or Process Rule 2
	6004.90	Knitted or crocheted textile fab, w > 30 cm, \geq 5% of elastomeric, containing rubber thread	RVC 40 or Process Rule 2
6005		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004	
	6005.21	Warp knitted fabrics, of unbleached or bleached cotton, nes	RVC 40 or Process Rule 2
	6005.22	Warp knitted fabrics, of dyed cotton, nes	RVC 40 or Process Rule 2
	6005.23	Warp knitted fabrics, of yarn of different colours cotton, nes	RVC 40 or Process Rule 2
	6005.24	Warp knitted fabrics, of printed cotton, nes	RVC 40 or Process Rule 2
	6005.35	- Of synthetic fibres: Fabrics specified in Subheading	RVC 40 or

	Note 1 to this Chapter	Process Rule 2
6005.36	- Of synthetic fibres: Other, unbleached or bleached	RVC 40 or Process Rule 2
6005.37	- Of synthetic fibres: Other, dyed	RVC 40 or Process Rule 2
6005.38	- Of synthetic fibres: Other, of yarns of different colours	RVC 40 or Process Rule 2
6005.41	Warp knitted fabrics, of unbleached or bleached artificial fibres, nes	RVC 40 or Process Rule 2
6005.42	Warp knitted fabrics, of dyed artificial fibres, nes	RVC 40 or Process Rule 2
6005.43	Warp knitted fabrics, of yarn of different colours artificial fibres, nes	RVC 40 or Process Rule 2
6005.44	Warp knitted fabrics, of printed artificial fibres, nes	RVC 40 or Process Rule 2
6005.90	Warp knitted fabrics, of other materials, nes	RVC 40 or Process Rule 2
6006	Other knitted or crocheted fabrics	
6006.10	Knitted or crocheted fabrics, of wool or of fine animal hair, nes	RVC 40 or Process Rule 2
6006.21	-- Unbleached or bleached	RVC 40 or CC
6006.22	-- Dyed	RVC 40 or CC
6006.31	Knitted or crocheted fabrics, of unbleached or bleached synthetic fibres, nes	RVC 40 or Process Rule 2
6006.32	Knitted or crocheted fabrics, of dyed synthetic fibres, nes	RVC 40 or Process Rule 2
6006.33	Knitted or crocheted fabrics, of yarn of different colours of synthetic fibres, nes	RVC 40 or Process Rule 2
6006.34	Knitted or crocheted fabrics, of printed synthetic fibres, nes	RVC 40 or Process Rule 2

	6006.41	Knitted or crocheted fabrics, of unbleached or bleached artificial fibres, nes	RVC 40 or Process Rule 2
	6006.42	Knitted or crocheted fabrics, of dyed artificial fibres, nes	RVC 40 or Process Rule 2
	6006.43	Knitted or crocheted fabrics, of yarn of different colours of artificial fibres, nes	RVC 40 or Process Rule 2
	6006.44	Knitted or crocheted fabrics, of printed artificial fibres, nes	RVC 40 or Process Rule 2
	6006.90	Knitted or crocheted fabrics, of other materials, nes	RVC 40 or Process Rule 2
CHAPTER 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 heading 6103	
	6101.20	Men's/boys' overcoats, anoraks, etc of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6101.30	Men's/boys' overcoats, anoraks etc, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6101.90	Men's/boys' overcoats, anoraks etc, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
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 heading 6104	
	6102.10	Women's/girls' overcoats, anoraks etc, of wool or fine animal hair, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6102.20	Women's/girls' overcoats, anoraks etc, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6102.30	Women's/girls' overcoats, anoraks etc, of man-made	RVC 40 or

		fibres, knitted or crocheted	CTH or Process Rule 3
	6102.90	Women's/girls' overcoats, anoraks etc, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
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	Men's/boys' suits, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.22	Men's/boys' ensembles, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.23	Men's/boyss ensembles, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.29	Men's/boys' ensembles, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.31	Men's/boys' jackets and blazers, of wool or fine animal hair, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.32	Men's/boys' jackets and blazers, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.33	Men's/boys' jackets and blazers, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.39	Men's/boys' jackets and blazers, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.41	Men's/boys' trousers and shorts, of wool or fine animal hair, knitted or crocheted	RVC 40 or CTH or Process Rule 3

	6103.42	Men's/boys' trousers and shorts, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.43	Men's/boys' trousers and shorts, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6103.49	Men's/boys' trousers and shorts, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
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	
	6104.13	Women's/girls' suits, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.19	Women's/girls suits', of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.22	Women's/girls' ensembles, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.23	Women's/girls' ensembles, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.29	Women's/girls' ensembles, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.31	Women's/girls' jackets, of wool or fine animal hair, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.32	Women's/girls' jackets, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.33	Women's/girls' jackets, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or

			Process Rule 3
6104.39	Women's/girls' jackets, of other textile materials, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.41	Women's/girls' dresses, of wool or fine animal hair, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.42	Women's/girls' dresses, of cotton, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.43	Women's/girls' dresses, of synthetic fibres, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.44	Women's/girls' dresses, of artificial fibres, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.49	Women's/girls' dresses, of other textile materials, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.51	Women's/girls' skirts, of wool or fine animal hair, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.52	Women's/girls' skirts, of cotton, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.53	Women's/girls' skirts, of synthetic fibres, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.59	Women's/girls' skirts, of other textile materials, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6104.61	Women's/girls' trousers and shorts, of wool or fine animal hair, knitted or crocheted		RVC 40 or CTH or Process Rule 3

	6104.62	Women's/girls' trousers and shorts, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.63	Women's/girls' trousers and shorts, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6104.69	Women's/girls' trousers and shorts, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6105		Men's or boys' shirts, knitted or crocheted	
	6105.10	Men's/boys' shirts, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6105.20	Men's/boys' shirts, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6105.90	Men's/boys' shirts, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6106		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted	
	6106.10	Women's/girls' blouses and shirts, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6106.20	Women's/girls' blouses and shirts, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6106.90	Women's/girls' blouses and shirts, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6107		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	
	6107.11	Men's/boy's underpants and briefs, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule



		knitted or crocheted	CTH or Process Rule 3
	6108.29	Women's/girls' briefs and panties, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.31	Women's/girls' nightdresses and pyjamas, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.32	Women's/girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.39	Women's/girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.91	Women's/girls' bathrobes, dressing gowns, etc, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.92	Women's/girls' bathrobes, dressing gowns, etc, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.99	Women's/girls' bathrobes, dressing gowns etc, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6109		T-shirts, singlets and other vests, knitted or crocheted	
	6109.10	T-shirts, singlets and other vests, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6109.90	T-shirts, singlets and other vests, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6110		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	
	6110.11	Pullovers, cardigans & similar article of wool or fine animal hair, knitted or crocheted: of wool	RVC 40 or CTH or Process Rule

			3
	6107.12	Men's/boys' underpants and briefs, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6107.19	Men's/boys' underpants and briefs, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6107.21	Men's/boys' nightshirts and pyjamas, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6107.22	Men's/boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6107.29	Men's/boys' nightshirts and pyjamas, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6107.91	Men's/boys' bathrobes, dressing gowns etc of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6107.99	Men's/boys' bathrobes, dressing gowns etc of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6108		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted	
	6108.11	Women's/girls' slips and petticoats, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.19	Women's/girls' slips and petticoats, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.21	Women's/girls' briefs and panties, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6108.22	Women's/girls' briefs and panties, of man-made fibres,	RVC 40 or

			3
	6110.12	Pullovers, cardigans & similar article of wool or fine animal hair, knitted or crocheted: of kashmir (cashmere) goats	RVC 40 or CTH or Process Rule 3
	6110.19	Pullovers, cardigans & similar article of wool or fine animal hair, knitted or crocheted: of other animal hair.	RVC 40 or CTH or Process Rule 3
	6110.20	Pullovers, cardigans & similar articles of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6110.30	Pullovers, cardigans & similar articles of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6110.90	Pullovers, cardigans & similar articles of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6111		Babies' garments and clothing accessories, knitted or crocheted	
	6111.20	Babies' garments & clothing accessories of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6111.30	Babies' garments & clothing accessories of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6111.90	Babies garments & clothing accessories of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6112		Track suits, ski suits and swimwear, knitted or crocheted	
	6112.11	Track suits, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6112.12	Track suits, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6112.19	Track suits, of other textile materials, knitted or	RVC 40 or

		crocheted	CTH or Process Rule 3
	6112.20	Ski suits, of textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6112.31	Men's/boy's swimwear, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6112.39	Men's/boys' swimwear, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6112.41	Women's/girls' swimwear, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6112.49	Women's/girls' swimwear, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6113	6113.00	Garments made up of impregnated, coated, covered or laminated textile fabrics or textile fabrics otherwise impregnated, coated or covered, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6114		Other garments, knitted or crocheted	
	6114.20	Garments nes, of cotton, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6114.30	Garments nes, of man-made fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6114.90	Garments nes, of other textile materials knitted or crocheted	RVC 40 or CTH or Process Rule 3
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	RVC 40 or

		for varicose veins)	CTH or Process Rule 3
6115.21	Panty hose & tights, of synthetic fibre yarns <67 dtex/single yarn knitted or crocheted		RVC 40 or CTH or Process Rule 3
6115.22	Panty hose & tights, of synthetic fibre yarns >=67 dtex/single yarn knitted or crocheted		RVC 40 or CTH or Process Rule 3
6115.29	Panty hose & tights, of other textile materials, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6115.30	Women full/knee-length hosiery, of textile yarn < 67 dtex/single yarn knitted or crocheted		RVC 40 or CTH or Process Rule 3
6115.94	Hosiery nes, of wool or fine animal hair, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6115.95	Hosiery nes, of cotton, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6115.96	Hosiery nes, of synthetic fibres, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6115.99	Hosiery nes, of other textile materials, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6116	Gloves, mittens and mitts, knitted or crocheted		
6116.10	Gloves impregnated, coated or covered with plastics or rubber, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6116.91	Gloves, mittens and mitts, nes, of wool or fine animal hair, knitted or crocheted		RVC 40 or CTH or Process Rule 3
6116.92	Gloves, mittens and mitts, nes, of cotton, knitted or		RVC 40 or

		crocheted	CTH or Process Rule 3
	6116.93	Gloves, mittens and mitts, nes, of synthetic fibres, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6116.99	Gloves, mittens and mitts, nes, of other textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
6117		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	
	6117.10	Shawls, scarves, veils and the like, of textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6117.80	Clothing accessories nes, of textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6117.90	Parts of garments/of clothing accessories, of textile materials, knitted or crocheted	RVC 40 or CTH or Process Rule 3
CHAPTER 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 heading 6203	
	6201.11	Men's/boys' overcoats & similar articles of wool/fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6201.12	Men's/boys' overcoats & similar articles of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6201.13	Men's/boys' overcoats & similar articles of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6201.19	Men's/boys' overcoats & similar articles of other textile materials, not knitted or crocheted	RVC 40 or CTH or

			Process Rule 3
	6201.91	Men's/boys' anoraks & similar articles of wool/fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6201.92	Men's/boys' anoraks & similar articles of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6201.93	Men's/boys' anoraks & similar articles of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6201.99	Men's/boys' anoraks & similar articles of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
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 heading 6204	
	6202.11	Women's/girls' over coats & similar articles of wool/fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6202.12	Women's/girls' overcoats & similar articles of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6202.13	Women's/girls' over coats & similar articles of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6202.19	Women's/girls' over coats & similar articles of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6202.91	Women's/girls' anoraks & similar articles of wool/fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6202.92	Women's/girls' anoraks & similar articles of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3

	6202.93	Women's/girls' anoraks & similar articles of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6202.99	Women's/girls' anoraks & similar articles of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6203		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	
	6203.11	Men's/boys' suits, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.12	Men's/boys' suits, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.19	Men's/boys' suits, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.22	Men's/boys' ensembles, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.23	Men's/boys' ensembles, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.29	Men's/boys' ensembles, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.31	Men's/boys' jackets and blazers, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.32	Men's/boys' jackets and blazers, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.33	Men's/boys' jackets and blazers, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule

			3
	6203.39	Men's/boys' jackets and blazers, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.41	Men's/boys' trousers and shorts, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.42	Men's/boys' trousers and shorts, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.43	Men's/boys' trousers and shorts, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6203.49	Men's/boys' trousers and shorts, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6204		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	
	6204.11	Women's/girls' suits, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.12	Women's/girls' suits, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.13	Women's/girls' suits, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.19	Women's/girls' suits, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.21	Women's/girls' ensembles, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.22	Women's/girls' ensembles, of cotton, not knitted or	RVC 40 or

		crocheted	CTH or Process Rule 3
6204.23	Women's/girls' ensembles, of synthetic fibres, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.29	Women's/girls' ensembles, of other textile materials, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.31	Women's/girls' jackets, of wool or fine animal hair, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.32	Women's/girls' jackets, of cotton, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.33	Women's/girls' jackets, of synthetic fibres, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.39	Women's/girls' jackets, of other textile materials, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.41	Women's/girls' dresses, of wool or fine animal hair, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.42	Women's/girls' dresses, of cotton, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.43	Women's/girls' dresses, of synthetic fibres, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.44	Women's/girls' dresses, of artificial fibres, not knitted or crocheted		RVC 40 or CTH or Process Rule 3
6204.49	Women's/girls' dresses, of other textile materials, not knitted or crocheted		RVC 40 or CTH or Process Rule

			3
	6204.51	Women's/girls' skirts, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.52	Women's/girls' skirts, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.53	Women's/girls' skirts, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.59	Women's/girls' skirts', of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.61	Women's/girls' trousers & shorts, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.62	Women's/girls' trousers and shorts, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.63	Women's/girls' trousers and shorts, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6204.69	Women's/girls' trousers & shorts, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6205		Men's or boys' shirts	
	6205.20	Men's/boys' shirts, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6205.30	Men's/boys' shirts, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6205.90	Men's/boys' shirts, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule

6206		Women's or girls' blouses, shirts and shirt-blouses	3
	6206.10	Women's/girls' blouses and shirts, of silk or silk waste, - not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6206.20	Women's/girls' blouses & shirts, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6206.30	Women's/girls' blouses and shirts, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6206.40	Women's/girls' blouses and shirts, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6206.90	Women's/girls' blouses and shirts, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6207		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles	
	6207.11	Men's/boys' underpants and briefs, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6207.19	Men's/boys' underpants and briefs, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6207.21	Men's/boys' nightshirts and pyjamas, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6207.22	Men's/boys' nightshirts and pyjamas, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6207.29	Men's/boys' nightshirts & pyjamas, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3

	6207.91	Men's/boys' bathrobes, dressing gowns, etc, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6207.99	Men's/boys' bathrobes, dressing gowns etc, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6208		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles	
	6208.11	Women's/girls' slips and petticoats, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6208.19	Women's/girls' slips & petticoats, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6208.21	Women's/girls' nightdresses and pyjamas, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6208.22	Women's/girls' nightdresses and pyjamas, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6208.29	Women's/girls' nightdresses & pyjamas, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6208.91	Women's/girls' panties, bathrobes, etc, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6208.92	Women's/girls' panties, bathrobes, etc, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6208.99	Women's/girls' panties, bathrobes, etc of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6209		Babies' garments and clothing accessories	

	6209.20	Babies' garments & clothing accessories, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6209.30	Babies' garments & clothing accessories, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6209.90	Babies' garments & clothing accessories, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6210		Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907	
	6210.10	Garments made up of felt or of nonwoven textile fabrics	RVC 40 or CTH or Process Rule 3
	6210.20	Men's/boys' overcoats & similar articles of impreg.ctd.cov etc.textile woven fab	RVC 40 or CTH or Process Rule 3
	6210.30	Women's/girls' overcoats & similar articles of impreg, ctd, cov etc, textile woven fab	RVC 40 or CTH or Process Rule 3
	6210.40	Men's/boys' garments nes, made up of impreg, ctd, cov, etc. tex woven fab	RVC 40 or CTH or Process Rule 3
	6210.50	Women's/girls' garments nes, of impreg, ctd, cov etc, textile woven fab	RVC 40 or CTH or Process Rule 3
6211		Track suits, ski suits and swimwear; other garments	
	6211.11	Men's/boys' swimwear, of textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6211.12	Women's/girls' swimwear, of textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6211.20	Ski suits, of textile materials, not knitted or crocheted	RVC 40 or CTH or

			Process Rule 3
	6211.32	Mens/boys garments nes, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6211.33	Men's/boys' garments nes, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6211.39	Men's/boys' garments nes, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6211.42	Women's/girls' garments nes, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6211.43	Women's/girls' garments nes, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6211.49	Women's/girls' garments nes, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6212		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	
	6212.10	Brassieres and part thereof, of textile materials	RVC 40 or CTH or Process Rule 3
	6212.20	Girdles, panty girdles and parts thereof, of textile materials	RVC 40 or CTH or Process Rule 3
	6212.30	Corselettes and parts thereof, of textile materials	RVC 40 or CTH or Process Rule 3
	6212.90	Corsets, braces & similar articles & parts thereof, of textile materials	RVC 40 or CTH or Process Rule 3
6213		Handkerchiefs	

	6213.20	Handkerchiefs, of cotton, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6213.90	Handkerchiefs, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6214		Shawls, scarves, mufflers, mantillas, veils and the like	
	6214.10	Shawls, scarves, veils and the like, of silk or silk waste, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6214.20	Shawls, scarves, veils & the like, of wool or fine animal hair, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6214.30	Shawls, scarves, veils and the like, of synthetic fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6214.40	Shawls, scarves, veils and the like, of artificial fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6214.90	Shawls, scarves, veils & the like, of other textile materials fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6215		Ties, bow ties and cravats	
	6215.10	Ties, bow ties and cravats, of silk or silk waste, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6215.20	Ties, bow ties and cravats, of man-made fibres, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6215.90	Ties, bow ties and cravats, of other textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
6216	6216.00	Gloves, mittens and mitts, of textile materials, not	RVC 40 or

		knitted or crocheted	CTH or Process Rule 3
6217		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212	
	6217.10	Clothing accessories nes, of textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
	6217.90	Parts of garments or of clothing accessories nes, of textile materials, not knitted or crocheted	RVC 40 or CTH or Process Rule 3
CHAPTER 63		OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
6301		Blankets and travelling rugs	
	6301.10	Electric blankets, of textile materials	RVC 40 or Process Rule 3
	6301.20	Blankets (other than electric) & travelling rugs, of wool or fine animal hair	RVC 40 or Process Rule 3
	6301.30	Blankets (other than electric) and travelling rugs, of cotton	RVC 40 or Process Rule 3
	6301.40	Blankets (other than electric) and travelling rugs. of synthetic fibres	RVC 40 or Process Rule 3
	6301.90	Blankets (other than electric) and travelling rugs. of other textile materials	RVC 40 or Process Rule 3
6302		Bed linen, table linen, toilet linen and kitchen linen	
	6302.10	Bed linen, of textile knitted or crocheted materials	RVC 40 or Process Rule 3
	6302.21	Bed linen, of cotton, printed, not knitted or crocheted	RVC 40 or Process Rule 3
	6302.22	Bed linen, of man-made fibres, printed, not knitted or crocheted	RVC 40 or Process Rule 3
	6302.29	Bed linen, of other textile materials, printed, not knitted	RVC 40 or

		or crocheted	Process Rule 3
	6302.31	Bed linen, of cotton, nes	RVC 40 or Process Rule 3
	6302.32	Bed linen, of man-made fibres, nes	RVC 40 or Process Rule 3
	6302.39	Bed linen, of other textile materials, nes	RVC 40 or Process Rule 3
	6302.40	Table linen, of textile knitted or crocheted materials	RVC 40 or Process Rule 3
	6302.51	Table linen, of cotton, not knitted or crocheted	RVC 40 or Process Rule 3
	6302.53	Table linen, of man-made fibres, not knitted or crocheted	RVC 40 or Process Rule 3
	6302.59	Table linen, of other textile materials, not knitted or crocheted	RVC 40 or Process Rule 3
	6302.60	Toilet & kitchen linen, of terry towelling or similar terry fab, of cotton	RVC 40 or Process Rule 3
	6302.91	Toilet and kitchen linen, of cotton, nes	RVC 40 or Process Rule 3
	6302.93	Toilet and kitchen linen, of man-made fibres	RVC 40 or Process Rule 3
	6302.99	Toilet and kitchen linen, of other textile materials	RVC 40 or Process Rule 3
6303		Curtains (including drapes) and interior blinds; curtain or bed valances	
	6303.12	Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, knitted or crocheted	RVC 40 or Process Rule 3
	6303.19	Curtains, drapes, interior blinds & curtain or bed valances, of other textile, material, knitted or crocheted	RVC 40 or Process Rule 3
	6303.91	Curtains, drapes, interior blinds & curtain or bed valances, of cotton, not knitted or crocheted	RVC 40 or Process Rule 3

	6303.92	Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, not knitted or crocheted	RVC 40 or Process Rule 3
	6303.99	Curtains, drapes, interior blinds & curtain or bed valance, of other textile material, not knitted or crocheted	RVC 40 or Process Rule 3
6304		Other furnishing articles, excluding those of heading 9404	
	6304.11	Bedspreads of textile materials, nes, knitted or crocheted	RVC 40 or Process Rule 3
	6304.19	Bedspreads of textile materials, nes, not knitted or crocheted	RVC 40 or Process Rule 3
	6304.20	- Bed nets specified in Subheading Note 1 to this Chapter	RVC 40 or Process Rule 3
	6304.91	Furnishing articles nes, of textile materials, knitted or crocheted	RVC 40 or Process Rule 3
	6304.92	Furnishing articles nes, of cotton, not knitted or crocheted	RVC 40 or Process Rule 3
	6304.93	Furnishing articles nes, of synthetic fibres, not knitted or crocheted	RVC 40 or Process Rule 3
	6304.99	Furnishing articles nes, of other textile materials, not knitted or crocheted	RVC 40 or Process Rule 3
6305		Sacks and bags, of a kind used for the packing of goods	
	6305.10	Sacks & bags, for packing of goods, of jute or of other textile bast fibres	RVC 40 or Process Rule 3
	6305.20	Sacks and bags, for packing of goods, of cotton	RVC 40 or Process Rule 3
	6305.32	Sacks & bags, for packing of goods, flexible intermediate bulk containers of man-made textile materials	RVC 40 or Process Rule 3
	6305.33	Sacks & bags, for packing of goods, of polyethylene or polypropylene strips	RVC 40 or Process Rule 3
	6305.39	Sacks & bags, for packing of goods, of other man-made textile materials	RVC 40 or Process Rule 3

	6305.90	Sacks and bags, for packing of goods, of other textile materials	RVC 40 or Process Rule 3
6306		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	
	6306.12	Tarpaulins, awnings and sunblinds, of synthetic fibres	RVC 40 or Process Rule 3
	6306.19	Tarpaulins, awnings and sunblinds, of other textile materials	RVC 40 or Process Rule 3
	6306.22	Tents, of synthetic fibres	RVC 40 or Process Rule 3
	6306.29	Tents, of other textile materials	RVC 40 or Process Rule 3
	6306.30	Sails	RVC 40 or Process Rule 3
	6306.40	Pneumatic mattresses	RVC 40 or Process Rule 3
	6306.90	Camping goods nes, of textile materials	RVC 40 or Process Rule 3
		Other made up articles, including dress patterns	
	6307.10	Floor-cloths, dish-cloths, dusters & similar cleaning cloths, of textile material	RVC 40 or Process Rule 3
	6307.20	Life jackets and life belts, of textile materials	RVC 40 or Process Rule 3
	6307.90	Made up articles, of textile materials, nes, including dress patterns	RVC 40 or Process Rule 3
6308	6308.00	Sets consisting of woven fab & yarn, for making up into rugs, tapestries etc	RVC 40 or Process Rule 3
6309	6309.00	Worn clothing and other worn articles	RVC 40 or Process Rule 3
CHAPTER 65		HEADGEAR AND PARTS THEREOF	
6504	6504.00	Hats and other headgear, plaited or made by	RVC 40 or

		assembling strips of any material, whether or not lined or trimmed.	CTH
6505	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.	RVC 40 or CTH
6507	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	RVC 40 or CC
CHAPTER 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	
		- Cultured pearls:	
	7101.21	-- Unworked	WO
CHAPTER 72			
IRON AND STEEL			
7202		Pig iron and spiegeleisen in pigs, blocks or other primary forms	
	7202.11	--Containing by weight more than 2% of carbon	RVC 40 or CTH
7205		Granules and powders, of pig iron, spiegeleisen, iron or steel	
	7205.29	--Other	RVC 40 or CTH
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	-In coils, not further worked than hotrolled, with patterns in relief	RVC 40 or CTH
	7208.25	--Of a thickness of 4.75mm or more	RVC 40 or CTH
	7208.26	--Of a thickness of 3mm or more but less than 4.75mm	RVC 40 or CTH
	7208.27	--Of a thickness of less than 3mm	RVC 40 or CTH
	7208.36	-Of a thickness exceeding 10mm	RVC 40 or CTH
	7208.37	--Of a thickness of 4.75mm or more but not exceeding 10mm	RVC 40 or CTH
	7208.38	--Of a thickness of 3mm or more but less than 4.75mm	RVC 40 or CTH

	7208.39	--Of a thickness of less than 3mm	RVC 40 or CTH
	7208.40	-Not in coils, not further worked than hotrolled, with patterns in relief	RVC 40 or CTH
	7208.51	-Of a thickness exceeding 10mm	RVC 40 or CTH
	7208.52	--Of a thickness of 4.75mm or more but not exceeding 10mm	RVC 40 or CTH
	7208.53	--Of a thickness of 3mm or more but less than 4.75mm	RVC 40 or CTH
	7208.54	--Of a thickness of less than 3mm	RVC 40 or CTH
	7208.90	-Other	RVC 40 or CTH
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	
	7209.15	--Of a thickness of 3mm or more	RVC 40 or CTH, except from headings 7208 or 7211
	7209.16	--Of a thickness exceeding 1mm but less than 3mm	RVC 40 or CTH, except from headings 7208 or 7211
	7209.17	--Of a thickness of 0.5mm or more but not exceeding 1mm	RVC 40 or CTH, except from headings 7208 or 7211
	7209.18	--Of a thickness of less than 0.5mm	RVC 40 or CTH, except from headings 7208 or 7211
	7209.25	--Of a thickness of 3mm or more	RVC 40 or CTH, except from headings 7208 or 7211
7210		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	
	7210.12	-- Of a thickness of less than 0.5 mm	RVC 40 or CTH except from headings 7208, 7209
	7210.30	-Electrolytically plated or coated with zinc	RVC 40 or CTH except from headings

			7208, 7209
	7210.41	-- Corrugated	RVC 40 or CTH except from headings 7208, 7209
	7210.49	-- Other	RVC 40 or CTH except from headings 7208, 7209
	7210.61	-- Plated or coated with aluminium-zinc alloys	RVC 40 or CTH except from headings 7208, 7209
	7210.69	-- Other	RVC 40 or CTH except from headings 7208, 7209
	7210.70	- Painted, varnished or coated with plastics	RVC 40 or CTH except from headings 7208, 7209
	7210.90	- Other	RVC 40 or CTH except from headings 7208, 7209
7211		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	
	7211.13	-- 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	RVC 40 or CTH except from headings 7208, 7209
	7211.14	-- Other, of a thickness of 4.75 mm or more	RVC 40 or CTH except from headings 7208, 7209
	7211.19	-- Other	RVC 40 or CTH except from headings 7208, 7209
	7211.23	-- Containing by weight less than 0.25 % of carbon	RVC 40 or CTH except from headings 7208, 7209
7212		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	

	7212.20	- Electrolytically plated or coated with zinc	RVC 40 or CTH, except from headings 7208-7210
	7212.30	- Otherwise plated or coated with zinc	RVC 40 or CTH, except from headings 7208-7210
	7212.40	- Painted, varnished or coated with plastics	RVC 40 or CTH, except from headings 7208-7210
	7212.50	- Otherwise plated or coated	RVC 40 or CTH, except from headings 7208-7210
7213		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	
	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	RVC 40 or CTH
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	
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	RVC 40 or CTH except from 7213
7216		Angles, shapes and sections of iron or non-alloy steel	
	7216.61	-- Obtained from flat-rolled products	RVC 40 or CTH
	7216.69	-- Other	RVC 40 or CTH
	7216.91	- Cold-formed or cold-finished from flat-rolled products	RVC 40 or CTH
	7216.99	-- Other	RVC 40 or CTH
7218		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	
	7218.10	- Ingots and other primary forms	RVC 40 or CTH
	7218.91	-- Of rectangular (other than square) cross-section	RVC 40 or CTH
	7218.99	-- Other	RVC 40 or CTH
7219		Flat-rolled products of stainless steel, of a width of	

		600 mm or more	
	7219.11	-- Of a thickness exceeding 10 mm	RVC 40 or CTH
	7219.12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC 40 or CTH
	7219.13	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC 40 or CTH
	7219.14	-- Of a thickness of less than 3 mm	RVC 40 or CTH
	7219.21	-- Of a thickness exceeding 10 mm	RVC 40 or CTH
	7219.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC 40 or CTH
	7219.23	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC 40 or CTH
	7219.24	-- Of a thickness of less than 3 mm	RVC 40 or CTH
	7219.31	-- Of a thickness 4.75 mm or more	RVC 40 or CTH
	7219.32	-- Of a thickness of 3 mm or more but less than 4.75 mm	RVC 40 or CTH
	7219.33	-- Of a thickness exceeding 1 mm but less than 3 mm	RVC 40 or CTH
	7219.34	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	RVC 40 or CTH
	7219.35	-- Of a thickness of less than 0.5 mm	RVC 40 or CTH
	7219.90	- Other	RVC 40 or CTH
7220		Flat-rolled products of stainless steel, of a width of less than 600 mm	
	7220.11	-- Of thickness of 4.75 mm or more	RVC 40 or CTH, except from heading 7219
	7220.12	-- Of a thickness of less than 4.75 mm	RVC 40 or CTH, except from heading 7219
	7220.20	- Not further worked than cold-rolled (cold-reduced)	RVC 40 or CTH, except from heading 7219
	7220.90	- Other	RVC 40 or CTH, except from heading

			7219
7221	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	RVC 40 or CTH
7222		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
	7222.11	-- Of circular cross-section	RVC 40 or CTH
	7222.19	-- Other	RVC 40 or CTH
	7222.2	- Bars and rods, not further worked than cold-formed or cold-finished	RVC 40 or CTH
	7222.3	- Other bars and rods	RVC 40 or CTH
	7222.4	- Angles, shapes and sections	RVC 40 or CTH
7225		Flat-rolled products of other alloy steel, of a width of 600 mm or more	
	7225.30	- Other, not further worked than hot-rolled, in coils	RVC 40 or CTH
	7225.40	- Other, not further worked than hot-rolled, not in coils	RVC 40 or CTH
	7225.50	- Other, not further worked than cold-rolled (cold-reduced)	RVC 40 or CTH
	7225.92	-- Otherwise plated or coated with zinc	RVC 40 or CTH
	7225.99	-- Other	RVC 40 or CTH
7226		Flat-rolled products of other alloy steel, of a width of less than 600 mm	
	7226.91	-- Not further worked than hot-rolled	RVC 40 or CTH except from heading 7225
	7226.92	-- Not further worked than cold-rolled (cold-reduced)	RVC 40 or CTH except from heading 7225
	7226.99	-- Other	RVC 40 or CTH except from heading 7225
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	- Bars and rods, of high speed steel	RVC 40 or

		CTH	
CHAPTER 84		NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	
		<p>Chapter Note:</p> <p>1. For purposes of the product specific rules for subheadings under this Chapter, a good shall not be considered as originating, if it has only undergone one or more of the following operations or processes: simple assembly of parts of articles to constitute a complete article or disassembly of products into parts.</p> <p>2. Where a change in classification occurs merely by reason of collection of parts that are presented as unassembled articles of another heading or subheading, the individual parts shall retain their origin prior to such collection.</p> <p><i>“simple” generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity</i></p>	
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	
	8402.12	- Watertube boilers with a steam production not exceeding 45 t per hour	RVC40 or CTH
	8402.19	- Other vapour generating boilers, including hybrid boilers	RVC40 or CTSH
	8402.20	- Super-heated water boilers	RVC 40 or CTH
8404		Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	
	8404.90	- Parts	RVC 40 or CTH
8408		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	
	8408.10	- Marine propulsion engines	RVC 40 or CTH
	8408.90	- Other engines	RVC 40 or CTH
8409		Parts suitable for use solely or principally with the engines of heading 8407 or 8408	
	8409.10	- For aircraft engines	RVC 40 or CTH

	8409.99	-- Other	RVC 40 or CTH
8411		Turbo-jets, turbo-propellers and other gas turbines	
	8411.12	-- Of a thrust exceeding 25 kN	RVC 40 or CTSH
	8411.82	-- Of a power exceeding 5,000 kW	RVC 40 or CTSH
	8411.91	-- Of turbo-jets or turbo-propellers	RVC 40 or CTH
	8411.99	-- Other	RVC 40 or CTH
8412		Other engines and motors	
	8412.29	-- Other	RVC 40 or CTSH
	8412.90	- Parts	RVC 40 or CTH
8413		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	
	8413.11	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	RVC 40 or CTSH
	8413.19	-- Other	RVC 40 or CTSH
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	RVC 40 or CTH
	8413.40	- Concrete pumps	RVC 40 or CTSH
	8413.50	- Other reciprocating positive displacement pumps	RVC 40 or CTSH
	8413.81	-- Other pumps	RVC 40 or CTSH
	8413.91	-- Of pumps	RVC 40 or CTH
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	
	8414.30	- Compressors of a kind used in refrigerating equipment	RVC 40 or CTSH
	8414.40	- Air compressors mounted on a wheeled chassis for towing	RVC 40 or CTSH
	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	RVC 40 or CTH
	8414.59	-- Other	RVC 40 or CTH

	8414.80	- Other	RVC 40 or CTH
	8414.90	- Parts	RVC 40 or CTH
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	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	RVC 40 or CTSH
	8415.83	-- Not incorporating a refrigerating unit	RVC 40 or CTSH
	8415.90	- Parts	RVC 40 or CTH
8417		Industrial or laboratory furnaces and ovens, including incinerators, non-electric	
	8417.80	- Other	RVC 40 or CTSH
	8417.90	- Parts	RVC 40 or CTH
8418		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors	RVC 40 or CTSH
	8418.29	-- Other	RVC 40 or CTSH
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	RVC 40 or CTSH
	8418.69	- Other	RVC 40 or CTSH
	8418.99	-- Other	RVC 40 or CTH
8419		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 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	
	8419.11	-- Instantaneous gas water heaters	RVC 40 or CTSH
	8419.20	- Medical, surgical or laboratory sterilisers	RVC 40 or CTSH
	8419.31	-- For agricultural products	RVC 40 or CTSH
	8419.39	-- Other	RVC 40 or CTSH
	8419.40	- Distilling or rectifying plant	RVC 40 or CTSH
	8419.50	- Heat exchange units	RVC 40 or CTSH
	8419.81	-- For making hot drinks or for cooking or heating food	RVC 40 or CTSH
	8419.89	-- Other	RVC 40 or CTSH
	8419.90	- Parts	RVC 40 or CTH
8421		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases	
	8421.21	-- For filtering or purifying water	RVC 40 or CTH
	8421.22	-- For filtering or purifying beverages other than water	RVC 40 or CTH
	8421.23	-- Oil or petrol-filters for internal combustion engines	RVC 40 or CTH
	8421.29	-- Other	RVC 40 or CTH
	8421.39	-- Other	RVC 40 or CTSH
	8421.91	-- Of centrifuges, including centrifugal dryers	RVC 40 or CTH
	8421.99	-- Other	RVC 40 or CTH
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	
	8422.30	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers;	RVC 40 or CTSH

		machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	
	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	RVC 40 or CTSH
	8422.90	- Parts	RVC 40 or CTH
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	
	8423.20	- Scales for continuous weighing of goods on conveyors	RVC 40 or CTSH
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	- Fire extinguishers, whether or not charged	RVC 40 or CTH
8425		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	
	8425.31	-- Powered by electric motor	RVC 40 or CTH
	8425.39	-- Other	RVC 40 or CTH
	8425.42	-- Other jacks and hoists, hydraulic	RVC 40 or CTH
8426		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	
	8426.19	-- Other	RVC 40 or CTH
	8426.20	- Tower cranes	RVC 40 or CTH
	8426.30	- Portal or pedestal jib cranes	RVC 40 or CTH
	8426.99	-- Other	RVC 40 or CTH
8427		Fork-lift trucks; other works trucks fitted with lifting or handling equipment	
	8427.90	- Other trucks	RVC 40 or CTH
8428		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators,	

		conveyors, teleferics)	
	8428.10	Lifts and skip hoists	RVC 40 or CTH
	8428.20	- Pneumatic elevators and conveyors	RVC 40 or CTH
	8428.39	-- Other	RVC 40 or CTH
	8428.90	- Other machinery	RVC 40 or CTH
8429		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	
	8429.11	-- Track laying	RVC 40 or CTH
	8429.20	- Graders and levellers	RVC 40 or CTH
	8429.51	-- Front-end shovel loaders	RVC 40 or CTH
	8429.52	-- Machinery with a 360° revolving superstructure	RVC 40 or CTH
	8429.59	-- Other	RVC 40 or CTH
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	- Pile-drivers and pile-extractors	RVC 40 or CTH
	8430.39	-- Other	RVC 40 or CTH
	8430.49	-- Other	RVC 40 or CTH
	8430.61	-- Tamping or compacting machinery	RVC 40 or CTH
	8430.69	-- Other	RVC 40 or CTH
8431		Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	
	8431.10	Of machinery of heading No. 84.25	RVC 40 or CTH
	8431.20	- Of machinery of heading No.	RVC 40 or CTH
	8431.31	-- Of lifts, skip hoists or escalators	RVC 40 or CTH

	8431.39	-- Other	RVC 40 or CTH
	8431.41	-- Buckets, shovels, grabs and grips	RVC 40 or CTH
	8431.43	-- Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	RVC 40 or CTH
	8431.49	-- Other	RVC 40 or CTH
8432		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	
	8432.90	- Parts	RVC 40 or CTH
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 heading 8437	
	8433.51	-- Combine harvester-threshers	RVC 40 or CTSH
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	RVC 40 or CTSH
	8433.90	- Parts	RVC 40 or CTH
8434		Milking machines and dairy machinery	
	8434.10	- Milking machines	RVC 40 or CTH
	8434.20	- Dairy machinery	RVC 40 or CTH
	8434.90	- Parts	RVC 40 or CTH
8435		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	
	8435.10	- Machinery	RVC 40 or CTH
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	- Machinery for preparing animal feeding stuffs	RVC 40 or CTH
	8436.21	-- Poultry incubators and brooders	RVC 40 or CTH
	8436.29	-- Other	RVC 40 or

			CTH
	8436.80	- Other machinery	RVC 40 or CTH
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders	RVC 40 or CTH
	8436.99	-- Other	RVC 40 or CTH
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	
	8437.80	- Other machinery	RVC 40 or CTSH
	8437.90	- Parts	RVC 40 or CTH
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	RVC 40 or CTSH
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	RVC 40 or CTSH
	8438.50	- Machinery for the preparation of meat or poultry	RVC 40 or CTH
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables	RVC 40 or CTSH
	8438.80	- Other machinery	RVC 40 or CTH
	8438.90	- Parts	RVC 40 or CTH
8439		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	
	8439.20	- Machinery for making paper or paperboard	RVC 40 or CTSH
	8439.91	-- Of machinery for making pulp of fibrous cellulosic material	RVC 40 or CTH
	8439.99	-- Other	RVC 40 or CTH
8441		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	
	8441.90	- Parts	RVC 40 or

8443		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	CTH
	8443.17	-- Gravure printing machinery	RVC 40 or CTH
	8443.19	-- Other	RVC 40 or CTH
	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network	RVC 40 or CTH
	8443.91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	RVC 40 or CTH
	8443.99	-- Other	RVC 40 or CTH
8452		Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles	
	8452.90	-Furniture, bases and covers for sewing machines and parts thereof;other parts of sewing machines	RVC 40 or CC
8454		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	
	8454.30	- Casting machines	RVC 40 or CTSH
	8454.90	- Parts	RVC 40 or CTH
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	
	8456.11	- Operated by laser or other light or photon beam processes: Operated by laser	RVC 40 or CTH
	8456.12	- Operated by laser or other light or photon beam processes: Operated by other light or photon beam processes	RVC 40 or CTH
8458		Lathes (including turning centres) for removing metal	
	8458.19	-- Other	RVC 40 or CC
8464		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials	

		or for cold working glass	
	8464.20	- Grinding or polishing machines	RVC 40 or CTH
	8464.90	- Other	RVC 40 or CTH
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	
	8465.20	- Machining centres	RVC40 or CTH
	8465.91	-- Sawing machines	RVC 40 or CTH
	8465.92	-- Planing, milling or moulding (by cutting) machines	RVC 40 or CTH
	8465.94	-- Bending or assembling machines	RVC 40 or CTH
8466		Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	
	8466.10	- Tool holders and self-opening dieheads	RVC 40 or CTH
	8466.20	- Work holders	RVC 40 or CTH
	8466.30	- Dividing heads and other special attachments for machine-tools	RVC 40 or CTH
	8466.91	-- For machines of heading No. 84.64	RVC 40 or CTH
	8466.93	For machines of headings Nos. 84.56 to 84.61	RVC 40 or CTH
	8466.94	-- For machines of heading No. 84.62 or 84.63	RVC 40 or CTH
8467		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	
	8467.21	-- Drills of all kinds	RVC 40 or CTSH
	8467.81	-- Chain saws	RVC 40 or CTSH
	8467.89	-- Other	RVC 40 or CTSH
	8467.91	-- Of chain saws	RVC 40 or

	8467.99	-- Other	CTH RVC 40 or CTH
8468		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances	
	8468.20	- Other gas-operated machinery and apparatus	RVC40 or CTH
	8468.80	- Other machinery and apparatus	RVC40 or CTH
	8468.90	- Parts	RVC 40 or CTH
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	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	RVC 40 or CTH
	8470.21	-- Incorporating a printing device	RVC 40 or CTH
	8470.30	- Other calculating machines	RVC 40 or CTH
	8470.90	- Other	RVC 40 or CTH
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	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	RVC 40 or CTSH
	8471.41	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	RVC 40 or CTSH
	8471.49	-- Other, presented in the form of systems	RVC 40 or CTSH
	8471.50	- Digital processing units other than those of sub-headings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output	RVC 40 or CTSH

		units	
	8471.60	- Input or output units, whether or not containing storage units in the same housing	RVC 40 or CTSH
	8471.70	- Storage units	RVC 40 or CTH
	8471.80	- Other units of automatic data processing machines	RVC 40 or CTSH
	8471.90	- Other	RVC 40 or CTH
8473		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.	
	8473.29	- Parts and accessories of the machines of heading 8470: other	RVC 40 or CTH
	8473.30	- Parts and accessories of the machines of heading No. 84.71	RVC 40 or CTH
	8473.40	- Parts and accessories of the machines of heading No. 84.72	RVC 40 or CTH
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	- Sorting, screening, separating or washing machines	RVC 40 or CTSH
	8474.31	-- Concrete or mortar mixers	RVC 40 or CTH
	8474.80	- Other machinery	RVC 40 or CTSH
	8474.90	- Parts	RVC 40 or CTH
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	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	RVC 40 or CTH
	8475.29	-- Other	RVC 40 or CTSH
	8475.90	- Parts	RVC 40 or CTH

8476		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	
	8476.21	-- Incorporating heating or refrigerating devices	RVC 40 or CTH
	8476.29	-- Other	RVC 40 or CTSH
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	- Injection-moulding machines	RVC 40 or CTSH
	8477.80	- Other machinery	RVC 40 or CTH
	8477.90	- Parts	RVC 40 or CTH
8478		Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	
	8478.10	- Machinery	RVC 40 or CTH
	8478.90	- Parts	RVC 40 or CTH
8479		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	RVC 40 or CTSH
	8479.81	-- For treating metal, including electric wire coil-winders	RVC 40 or CTSH
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	RVC 40 or CTSH
	8479.89	-- Other	RVC 40 or CTH
	8479.90	- Parts	RVC 40 or CTH
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	- Moulding boxes for metal foundry	RVC 40 or CTH
	8480.30	- Moulding patterns	RVC 40 or CTH
	8480.41	-- Injection or compression types	RVC 40 or CTH
	8480.49	-- Other	RVC 40 or

	8480.60	- Moulds for mineral materials	CTH RVC 40 or CTH
	8480.71	-- Injection or compression types	RVC 40 or CTH
	8480.79	-- Other	RVC 40 or CTH
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	- Pressure-reducing valves	RVC 40 or CTH
	8481.20	- Valves for oleohydraulic or pneumatic transmissions	RVC 40 or CTH
	8481.30	- Check (nonreturn) valves	RVC 40 or CTH
	8481.40	- Safety or relief valves	RVC 40 or CTH
	8481.80	- Other appliances:	RVC 40 or CTSH
	8481.90	- Parts	RVC 40 or CTH
8482		Ball or roller bearings	
	8482.10	- Ball bearings	RVC 40 or CTH
	8482.40	- Needle roller bearings	RVC 40 or CTH
	8482.80	- Other, including combined ball/roller bearings	RVC 40 or CTH
	8482.91	-- Balls, needles and rollers	RVC 40 or CTH
	8482.99	-- Other	RVC 40 or CTH
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	RVC 40 or CC
	8484.90	- Other	RVC 40 or CC
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	RVC 40 or CTSH
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	RVC 40 or CTSH
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter	RVC 40 or CTSH
	8486.90	- Parts and accessories	RVC 40 or CTH
8487		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	RVC 40 or CTH
	8487.90	- Other	RVC 40 or CTH
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 <u>Chapter Note:</u> 1. For purposes of the product specific rules for subheadings under this Chapter, a good shall not be considered as originating, if it has only undergone one or more of the following operations or processes: simple assembly of parts of articles to constitute a complete article or disassembly of products into parts. 2. Where a change in classification occurs merely by reason of collection of parts that are presented as unassembled articles of another heading or subheading, the individual parts shall retain their origin prior to such collection. <i>"simple" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity</i>	
8501		Electric motors and generators (excluding generating sets)	
	8501.10	- Motors of an output not exceeding 37.5 W	RVC 40 or

	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W	CTH RVC 40 or CTH
	8501.31	-- Of an output not exceeding 750 W	RVC 40 or CTH
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW	RVC 40 or CTH
	8501.40	- Other AC motors, single-phase	RVC 40 or CTH
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW	RVC 40 or CTH
	8501.53	-- Of an output exceeding 75 kW	RVC 40 or CTH
8502		Electric generating sets and rotary converters	
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	RVC 40 or CTH
	8502.31	-- Wind-powered	RVC 40 or CTH
8503		Parts suitable for use solely or principally with the machines of heading 8501 or 8502	
	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	RVC 40 or CTH
8504		Electrical transformers, static converters (for example, rectifiers) and inductors	
	8504.10	- Ballasts for discharge lamps or tubes	RVC 40 or CTH
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA	RVC 40 or CTH
	8504.31	-- Having a power handling capacity not exceeding 1 kVA	RVC 40 or CTH
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	RVC 40 or CTH
	8504.40	- Static converters	RVC 40 or CTH
	8504.50	- Other inductors	RVC 40 or CTH
	8504.90	- Parts	RVC 40 or CTH
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	
	8505.11	'--Of metal	RVC 40 or

	8505.19	-- Other	CTH RVC 40 or CTH
	8505.90	- Other, including parts	RVC 40 or CTH
8506		Primary cells and primary batteries	
	8506.10	- Manganese dioxide	RVC 40 or CTH
	8506.50	- Lithium	RVC 40 or CTH
	8506.80	- Other primary cells and primary batteries:	RVC 40 or CTH
8507		Electric accumulators, including separators therefor, whether or not rectangular (including square)	
	8507.60	-Lithium-ion	RVC 40 or CTH
	8507.80	- Other accumulators	RVC 40 or CTH
	8507.90	- Parts	RVC 40 or CTH
8508		Vacuum cleaners	
	8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	RVC 40 or CTH
8509		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508	
	8509.90	- Parts	RVC 40 or CTH
8510		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	
	8510.10	- Shavers	RVC 40 or CTSH
8512		Electrical lighting or signalling equipment (excluding articles of heading 8539), 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	RVC 40 or CTH
	8512.90	- Parts	RVC 40 or CTH
8513		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	

	8513.10	- Lamps	RVC 40 or CTH
	8513.90	- Parts	RVC 40 or CTH
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	
	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	RVC 40 or CTSH
	8514.90	- Parts	RVC 40 or CTH
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 heading 8545	
	8516.29	-- Other	RVC 40 or CTSH
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 heading 8443, 8525, 8527 or 8528	
	8517.11	-- Line telephone sets with cordless handsets	RVC 40 or CTSH
	8517.12	-- Telephones for cellular networks or for other wireless networks	RVC 40 or CTSH
	8517.18	-- Other	RVC 40 or CTSH
	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	RVC 40 or CTSH
	8517.70	- Parts	RVC 40 or CTH
8518		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 loud speakers; audio-frequency electric amplifiers; electric sound amplifier sets	
	8518.10	- Microphones and stands therefor	RVC 40 or CTH
	8518.21	-- Single loudspeakers, mounted in their enclosures	RVC 40 or CTH
	8518.22	-- Multiple loudspeakers, mounted in the same enclosure	RVC 40 or CTH
	8518.29	-- Other	RVC 40 or CTH
8519		Sound recording or reproducing apparatus	
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	RVC 40 or CTH
8522		Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	
	8522.90	-Other	RVC 40 or CTH
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	
	8523.29	--Other	RVC 40 or CTH
	8523.49	--Other	RVC 40 or CTH
	8523.51	--Solid-state non-volatile storage devices	RVC 40 or CTH
	8523.52	--Smart cards	RVC 40 or CTH
	8523.59	--Other	RVC 40 or CTH
	8523.80	-Other	RVC 40 or CTH
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	

	8525.80	- Television cameras digital cameras and video camera recorders	RVC 40 or CTH
8526		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	
	8526.10	- Radar apparatus	RVC 40 or CTH
8527		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	
	8527.21	-- Combined with sound recording or reproducing apparatus	RVC 40 or CTH
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	
	8528.52	- Other monitors: Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	RVC40 or CTH
	8528.59	--Other	RVC 40 or CTH
	8528.62	- Projectors: Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	RVC40 or CTH
	8528.69	--Other	RVC 40 or CTH
	8528.72	-- Other, Coloured	RVC 40 or CTH
8529		Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	
	8529.90	- Other	RVC 40 or CTH
8530		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	
	8530.10	- Equipment for railways or tramways	RVC 40 or CTSH
	8530.80	- Other equipment	RVC 40 or CTSH
		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	

	8531.10	- Burglar or fire alarms and similar apparatus	RVC 40 or CTSH
	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	RVC 40 or CTH
8532		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)	RVC 40 or CTSH
	8532.21	-- Tantalum	RVC 40 or CTSH
	8532.22	-- Aluminium electrolytic	RVC 40 or CTSH
	8532.24	-- Ceramic dielectric, multilayer	RVC 40 or CTSH
	8532.29	-- Other	RVC 40 or CTSH
8533		Electrical resistors (including rheostats and potentiometers), other than heating resistors	
	8533.10	- Fixed carbon resistors, composition or film types	RVC 40 or CTSH
	8533.29	-- Other	RVC 40 or CTSH
	8533.40	- Other variable resistors, including rheostats and potentiometers	RVC 40 or CTSH
	8533.90	- Parts	RVC 40 or CTH
8534	8534.00	Printed circuits.	RVC 40 or CTH
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	
	8535.21	-- For a voltage of less than 72.5 kV	RVC 40 or CTH
	8535.90	- Other	RVC 40 or CTH
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	- Fuses	RVC 40 or CTH
	8536.20	- Automatic circuit breakers	RVC 40 or CTH
	8536.49	-- Other	RVC 40 or CTH
	8536.50	- Other switches	RVC 40 or CTH
	8536.69	-- Other	RVC 40 or CTH
	8536.90	- Other apparatus	RVC 40 or CTH
8537		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 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 heading 8517	
	8537.10	- For a voltage not exceeding 1,000 V	RVC 40 or CC
	8537.20	- For a voltage exceeding 1,000 V	RVC 40 or CC
8538		Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	
	8538.90	- Other	RVC 40 or CTH
8539		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	
	8539.10	- Sealed beam lamp units	RVC 40 or CTSH
	8539.21	-- Tungsten halogen	RVC 40 or CTSH
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	RVC 40 or CTSH
	8539.29	-- Other	RVC 40 or CTSH
	8539.31	-- Fluorescent, hot cathode	RVC 40 or CTSH
	8539.39	-- Other	RVC 40 or CTSH
	8539.41	-- Arc-lamps	RVC 40 or CTSH
	8539.49	-- Other	RVC 40 or CTSH

	8539.50	- Light-emitting diode (LED) lamps	RVC 40 or CTSH
	8539.90	- Parts	RVC 40 or CTH
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)	
	8540.89	-- Other	RVC 40 or CTSH
8541		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 (LED); mounted piezo-electric crystals	
	8541.10	- Diodes, other than photosensitive or light-emitting Diodes (LED)	RVC 40 or CTSH
	8541.21	-- With a dissipation rate of less than 1 W	RVC 40 or CTSH
	8541.29	-- Other	RVC 40 or CTSH
	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	RVC 40 or CTSH
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	RVC 40 or CTSH
	8541.50	- Other semiconductor devices	RVC 40 or CTSH
	8541.60	- Mounted piezo-electric crystals	RVC 40 or CTSH
	8541.90	- Parts	RVC 40 or CTH
8542		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	RVC 40 or CTSH
	8542.32	-- Memories	RVC 40 or CTSH
	8542.33	-- Amplifiers	RVC 40 or CTSH
	8542.39	-- Other	RVC 40 or CTSH
	8542.90	- Parts	RVC 40 or

8543		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	CTH
	8543.20	- Signal generators	RVC 40 or CTH
	8543.70	- Other machines and apparatus	RVC 40 or CTSH
	8543.90	- Parts	RVC 40 or CTH
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	
	8544.11	-- Of copper	RVC 40 or CTH
	8544.19	-- Other	RVC 40 or CTH
	8544.20	- Co-axial cable and other co-axial electric conductors	RVC 40 or CTH
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	RVC 40 or CTH
	8544.42	-- Fitted with connectors	RVC 40 or CTH
	8544.49	-- Other	RVC 40 or CTH
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	RVC 40 or CTH
	8544.70	- Optical fibre cables	RVC 40 or CTH
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	
	8545.19	-- Other	RVC 40 or CC
	8545.90	- Other	RVC 40 or CC
8546		Electrical insulators of any material	
	8546.20	- Of ceramics	RVC 40 or CC
	8546.90	- Other	RVC 40 or CC
	8548.90	- Other	RVC 40 or CTH

CHAPTER 87		VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	
8712	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	RVC 40 or CTH
8715	8715.00	Baby carriages and parts thereof.	RVC 40 or CC
		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	
8716	8716.90	- Parts	RVC 40 or CC
CHAPTER 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	RVC 40 or CC
	8901.20	- Tankers	RVC 40 or CC
	8901.30	- Refrigerated vessels, other than those of subheading No. 8901.20	RVC 40 or CC
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	RVC 40 or CC
8902	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	RVC 40 or CC
8903		Yachts and other vessels for pleasure or sports; rowing boats and canoes	
	8903.10	- Inflatable	RVC 40 or CC
	8903.91	-- Sailboats, with or without auxiliary motor	RVC 40 or CC
	8903.99	-- Other	RVC 40 or CC
8904	8904.00	Tugs and pusher craft.	RVC 40 or CC
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	RVC 40 or CC
	8905.20	- Floating or submersible drilling or production platforms	RVC 40 or CC
		Other vessels, including warships and lifeboats other than rowing boats	

	8906.10	-Warships	RVC 40 or CC
<p>OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF</p> <p>Chapter Note:</p> <p>1. For purposes of the product specific rules for subheadings under this Chapter, a good shall not be considered as originating, if it has only undergone one or more of the following operations or processes: simple assembly of parts of articles to constitute a complete article or disassembly of products into parts.</p> <p>2. Where a change in classification occurs merely by reason of collection of parts that are presented as unassembled articles of another heading or subheading, the individual parts shall retain their origin prior to such collection.</p> <p><i>"simple" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity</i></p>			
CHAPTER 90			
9001		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 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	- Optical fibres, optical fibre bundles and cables	RVC 40 or CC
	9001.30	- Contact lenses	RVC 40 or CC
	9001.40	- Spectacle lenses of glass	RVC 40 or CC
	9001.50	- Spectacle lenses of other materials	RVC 40 or CC
	9001.90	- Other	RVC 40 or CC
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	
	9002.11	-- For cameras, projectors or photographic enlargers or reducers	RVC 40 or CC
	9002.90	- Other	RVC 40 or CC
9003		Frames and mountings for spectacles, goggles or the like, and parts thereof	
	9003.19	-- Of other materials	RVC 40 or CTH
9004		Spectacles, goggles and the like, corrective,	

		protective or other	
	9004.10	- Sunglasses	RVC 40 or CTH
	9004.90	- Other	RVC 40 or CTH
9005		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	
	9005.10	- Binoculars	RVC 40 or CTSH
	9005.90	- Parts and accessories (including mountings)	RVC 40 or CTH
9006		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	
	9006.51	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	RVC 40 or CTSH
	9006.59	-- Other	RVC 40 or CTSH
	9006.91	-- For cameras	RVC 40 or CTH
	9006.99	-- Other	RVC 40 or CTH
9007		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	
	9007.20	- Projectors	RVC 40 or CTH
	9007.91	-- For cameras	RVC 40 or CTH
	9007.92	-- For projectors	RVC 40 or CTH
9008		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	
	9008.50	-Projectors, enlargers and reducers	RVC 40 or CTSH
	9008.90	- Parts and accessories	RVC 40 or CTH
9011		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	
	9011.90	- Parts and accessories	RVC 40 or

9012		Microscopes other than optical microscopes; diffraction apparatus	CTH
	9012.90	- Parts and accessories	RVC 40 or CTH
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	
	9013.80	- Other devices, appliances and instruments	RVC 40 or CTH
9015		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	
	9015.30	- Levels	RVC 40 or CTH
	9015.90	- Parts and accessories	RVC 40 or CTH
9016	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	RVC 40 or CTH
9018		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	
	9018.19	-- Other	RVC 40 or CTH
	9018.31	-- Syringes, with or without needles	RVC 40 or CTH
	9018.32	-- Tubular metal needles and needles for sutures	RVC 40 or CTH
	9018.39	-- Other	RVC 40 or CTH
	9018.49	-- Other	RVC 40 or CTH
	9018.90	- Other instruments and appliances	RVC 40 or CTH
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	Mechano-therapy appliances; massage apparatus;	RVC 40 or

		psychological aptitude-testing apparatus	CTH
	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	RVC 40 or CTH
9020	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	RVC 40 or CTH
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:	RVC 40 or CC
	9021.21	-- Artificial teeth	RVC 40 or CC
	9021.29	-- Other	RVC 40 or CC
	9021.39	-- Other	RVC 40 or CTH
	9021.40	- Hearing aids, excluding parts and accessories	RVC 40 or CC
	9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	RVC 40 or CTH
	9021.90	- Other	RVC 40 or CTH
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	
	9022.90	- Other, including parts and accessories	RVC 40 or CTH
9025		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	
	9025.80	- Other instruments	RVC 40 or CTSH
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 heading 9014, 9015,	

		9028 or 9032	
	9026.10	- For measuring or checking the flow or level of liquids	RVC 40 or CTH
	9026.20	- For measuring or checking pressure	RVC 40 or CTH
	9026.80	- Other instruments or apparatus	RVC 40 or CTH
	9026.90	- Parts and accessories	RVC 40 or CTH
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	
	9027.20	- Chromatographs and electrophoresis instruments	RVC 40 or CTSH
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	RVC 40 or CTSH
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	RVC 40 or CTSH
	9027.80	- Other instruments and apparatus	RVC 40 or CTH
	9027.90	- Microtomes; parts and accessories	RVC 40 or CTH
9028		Gas, liquid or electricity supply or production meters, including calibrating meters therefor	
	9028.30	- Electricity meters	RVC 40 or CTH
9029		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	RVC 40 or CTH
	9029.20	- Speed indicators and tachometers; stroboscopes	RVC 40 or CTH
	9029.90	- Parts and accessories	RVC 40 or CTH
9030		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for	

		measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	
	9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	RVC 40 or CTSH
	9030.82	-- For measuring or checking semiconductor wafers or devices	RVC 40 or CTSH
	9030.90	- Parts and accessories:	RVC 40 or CTH
9031		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	
	9031.41	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	RVC 40 or CTH
	9031.80	- Other instruments, appliances and machines	RVC 40 or CTH
	9031.90	- Parts and accessories	RVC 40 or CTH
9032		Automatic regulating or controlling instruments and apparatus	
	9032.10	- Thermostats	RVC 40 or CTH
	9032.81	-- Hydraulic or pneumatic	RVC 40 or CTH
	9032.89	-- Other	RVC 40 or CTH
	9032.90	- Parts and accessories	RVC 40 or CTH
9033	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	RVC 40 or CC
CHAPTER 94		FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	
9401		Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	
	9401.52	- Seats of cane, osier, bamboo or similar materials: of bamboo or rattan: Of bamboo	RVC 40 or CTSH
	9401.53	- Seats of cane, osier, bamboo or similar materials: of bamboo or rattan: Of rattan	RVC 40 or CTSH
	9401.59	-- Other	RVC 40 or CTSH

	9401.61	-- Upholstered	RVC 40 or CTSH
	9401.69	-- Other	RVC 40 or CTSH
9403		Other furniture and parts thereof	
	9403.10	- Metal furniture of a kind used in offices	RVC 40 or CTSH
	9403.20	- Other metal furniture	RVC 40 or CTSH
	9403.70	- Furniture of plastics	RVC 40 or CTSH
	9403.82	- Other seats: Of bamboo	RVC 40 or CTSH
	9403.83	- Other seats: Of rattan	RVC 40 or CTSH
	9403.89	--Other	RVC 40 or CTSH
CHAPTER 96		MISCELLANEOUS MANUFACTURED ARTICLES	
9619	9619.00*	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	RVC 40 or CTH or Process Rule 3
9620	9620.00	Monopods, bipods, tripods and similar articles.	RVC40 or CTH