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November 9, 2022

**CUSTOMS MEMORANDUM CIRCULAR**

No. 165-2022

**To:** All Deputy Commissioners  
All Directors/District and Port Collectors  
All Chiefs of Divisions Concerned

**Subject:** Transposition of ASEAN-Japan Comprehensive Economic Partnership (AJCEP) Agreement Product Specific Rule (PSR) In Harmonized System (HS 2017) and its Amended Implementing Regulations

Attached is the letter 08 November 2022 from Ms. Sandra Marie Recolizado, Director, Board of Investments informing this Bureau on the transposition of Product Specific Rules (PSR) in Harmonized System (HS) 2017 and the amended Implementing Regulations under the ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) as adopted by the AJCEP Joint Committee (JC) during the 20<sup>th</sup> AJCEP Meeting held virtually on 24 August 2022.

The subject transposition and the amended IR shall be implemented from **01 March 2023**. Hence, only the transposed PSR in HS 2017 will be used in the issuance of Certificate of Origin under AJCEP starting 01 March 2023. Furthermore, BOC may refer to Rule 17 of the amended IR on the transitional provisions to the implementation of the transposed PSR in HS 2017.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

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**YOGI FILEMON L. RUIZ**  
Acting Commissioner



BOC-01-07160

08 November 2022

**Atty. Edward James A. Dy-Buco**  
Deputy Commissioner  
Assessment and Operations Coordination Group  
Bureau of Customs  
South Harbor, Port Area, Manila

Attention: **Ms. Gina German**

Dear **Deputy Commissioner Dy-Buco**:

The Board of Investments is pleased to endorse the following documents as adopted by the AJCEP Joint Committee (JC) during the 20<sup>th</sup> AJCEP JC Meeting held virtually on 24 August 2022:

1. the transposed Product Specific Rules (PSR) in Harmonized System (HS) 2017; and
2. the amended Implementing Regulations under the ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA).

As agreed by the AJCEP JC, the transposed PSR in HS 2017 and the amended IR will be implemented from **01 March 2023**. Hence, only the transposed PSR in HS 2017 will be used in the issuance of Certificate of Origin under AJCEP starting 01 March 2023. BOC may also wish to refer to Rule 17 of the amended IR on the transitional provisions to the implementation of the transposed PSR in HS 2017.

Noting the above, we would like to request the BOC to undertake the necessary preparations for the Philippines' timely implementation of the AJCEP PSR, including the drafting of relevant customs issuance and other administrative preparations such as dissemination to all Ports.

For any queries and/or clarifications, kindly contact the BOI International Relations Division at [boi-ird@boi.gov.ph](mailto:boi-ird@boi.gov.ph) or Ms. Maribel De Leon ([mddeleon@boi.gov.ph](mailto:mddeleon@boi.gov.ph)) and Ms. Madeleine Anne Limson ([maulimson@boi.gov.ph](mailto:maulimson@boi.gov.ph)).

Thank you.

Very truly yours,

  
**SANDRA MARIE S. RECOLIZADO**  
Director

*Enclosures: as stated.*

*Copy: Bureau of International Trade Relations*

## IMPLEMENTING REGULATIONS

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### **Rule 1      Application for Certificate of Origin**

- (a) An application for a Certificate of Origin (hereinafter referred to as "CO") is to be made by the exporter or its authorised agent to the competent governmental authority of the exporting Party or its designees referred to in paragraph 1 of Rule 2 of the Operational Certification Procedures (hereinafter referred to as "OCP") set out in Annex 4 of the Agreement on Comprehensive Economic Partnership among Member States of the Association of Southeast Asian Nations and Japan (hereinafter referred to as "AJCEP Agreement"), together with supporting documents proving that the good to be exported qualifies for the issuance of a CO, in accordance with the exporting Party's domestic laws and regulations.
- (b) Where a pre-exportation examination of the origin of a good to be exported is conducted, the result of the examination, subject to review periodically or whenever appropriate, will be accepted as the supporting evidence in determining the origin of the good to be exported thereafter. The pre-exportation examination may not apply to the good the origin of which, by its nature, can be easily determined.

### **Rule 2      Issuance of the Certificate of Origin**

The competent governmental authority of the exporting Party or its designees is, to the best of its competence and ability, required to carry out proper examination, in accordance with the domestic laws and regulations of the exporting Party, upon each application for a CO to ensure that:

- (a) the CO is duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with Chapter 3 of the AJCEP Agreement;
- (c) the description, quantity (e.g. gross weight, net weight) of the good, marks and numbers of packages, and number and kinds of packages, as specified, conform to the good; and
- (d) other statements in the CO correspond to relevant supporting documents submitted.

**Rule 3 Format of Certificate of Origin**

- (a) A CO should be on A4 size paper.
- (b) A CO will comprise the original and two (2) copies in the case of a Party which is an ASEAN Member State, and only the original in the case of Japan.
- (c) A CO will bear a reference number separately given by each place or office of issuance.
- (d) For cases where there is a third country invoice, this is to be indicated in the CO, together with such information as the name and address of the person issuing the invoice.
- (e) A declaration for a CO is to be completed by the exporter, in box 11 of the ASEAN Member States' form and box 10 of Japan's form. The exporter's signature may be autographed or electronically printed.
- (f) Signatures on a CO of the authorised signatory of the competent governmental authority of the exporting Party or its designees may be autographed or electronically printed.
- (g) The original of a CO is to be forwarded by the exporter to the importer for submission to the customs authority of the importing Party. In the case of a Party which is an ASEAN Member State, a copy of the CO is to be retained by both the exporter and the competent governmental authority of the exporting Party or its designees, respectively.

**Multiple Items or Invoices**

- (h) A CO, which indicates two or more invoices issued for a single shipment, will be accepted by the customs authority of the importing Party.
- (i) Multiple items declared on the same CO should be allowed, provided that each item qualifies as an originating good separately in its own right.
- (j) For multiple items declared on the same CO, a problem encountered with one or more of the items declared will not affect or delay the preferential tariff treatment and customs clearance of the remaining items declared on that CO. Paragraph 5 of Rule 6 of the OCP may be applied to the problematic items.

**Rule 4 Modifications**

- (a) The customs authority of the importing Party will disregard minor errors, such as slight discrepancies or omissions, typographical errors, and information which falls outside the designated box, provided that these minor errors do not affect the authenticity of the CO or the accuracy of the information included in the CO.
- (b) Neither erasures nor superimpositions are allowed on a CO. Any alteration is to be made by:
  - (i) striking out the erroneous parts and making any additions which may be required. Such alterations are to be approved by an authorised signatory of the CO and certified by the competent governmental authority of the exporting Party or its designees. Unused spaces are to be crossed out to prevent any subsequent addition; or
  - (ii) issuing a new CO to replace the erroneous one.

**Rule 5 Theft, Loss or Destruction**

In the event of theft, loss or destruction of a CO before the expiration of its validity, the exporter or its authorised agent may request the competent governmental authority of the exporting Party or its designees to issue:

- (a) a new CO with a new reference number on the basis of the export documents in the possession of the competent governmental authority of the exporting Party or its designees, in which case the original CO will be invalidated. The date of issuance and the reference number of the original CO is to be indicated in the new CO, namely, in box 12 of the ASEAN Member States' form and box 9 of Japan's form. The new CO will be valid during the term of the validity of the original CO; or
- (b) where applicable, a certified true copy of the CO to be made out on the basis of the export documents in the possession of the exporter or its authorised agent, bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of the ASEAN Member States' certified true copy. This copy is to bear the date of issuance of the CO and it will be valid for the same period as that of the CO. The certified true copy of the CO is to be issued no later than one year from the date of issuance of the CO.

**Rule 6 Waiver of CO**

- (a) For the purpose of paragraph 2 of Rule 3 of the OCP, the CO will be waived when the aggregate customs value of goods does not exceed the following amount:
  - (i) in the case of Japan, two hundred thousand Japanese Yen (¥ 200 000) in aggregate customs value; and
  - (ii) in the case of a Party which is a Member State of ASEAN, 200 United States Dollars (USD 200) in exporting value.
- (b) For the purpose of paragraph 2 of Rule 3 of the OCP, should a Party modify the value referred to in subparagraph (a) (i) or (a) (ii), or any subsequently modified value, it will notify the other Parties of such modified value, through the ASEAN Secretariat.

**Rule 7 Retroactive Issuance of Certificate of Origin**

In principle, a CO is to be issued by the time of shipment or no later than three (3) days from the date of shipment. In exceptional cases where a CO 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 CO will be issued retroactively in accordance with the laws and regulations of the exporting Party within twelve (12) months from the date of shipment, in which case it is necessary to tick the box marked "Issued Retroactively". In such cases, the importer of the good who claims the preferential tariff treatment for the good may, subject to the laws and regulations of the importing Party, provide the customs authority of the importing Party with the CO issued retroactively. The CO issued retroactively will indicate the date of shipment in box 3.

**Rule 8 Documents for Accumulation**

For the purposes of Article 29 of the AJCEP Agreement, if documentary evidence is needed for the issuance of a CO or the verification process to prove that material accumulated in the production of a good is an originating material of a Party, the following may be used:

- (a) a declaration by the exporter or producer of the good;
- (b) an invoice of the good;
- (c) a copy of the CO for the material issued by the exporting Party of the material, including that issued retroactively; or

- (d) any other relevant document.

**Rule 9 Back-to-back CO for Partial Export Shipments**

For the purpose of subparagraph 4(a) of Rule 3 of the OCP, in the case of partial export shipments, the partial export value and partial quantity is to be shown on the back-to-back CO. The Party issuing the back-to-back CO is required to ensure that the total quantity exported under the partial shipment does not exceed the total quantity shown in the original CO.

**Rule 10 Focal Points**

- (a) Each Party is required to designate a focal point for all matters relating to Chapter 3 of the AJCEP Agreement, the OCP and this Implementing Regulations.
- (b) Each Party is required to provide the other Parties, through the ASEAN Secretariat, with the name, address, telephone number, facsimile number and e-mail address of the focal point upon adoption of this Implementing Regulations, and is likewise required to notify the other Parties of any modification regarding such information within thirty (30) days after such modification.
- (c) When the focal point of a Party raises any matter arising from the implementation of Chapter 3 of the AJCEP Agreement, the OCP and this Implementing Regulations to the focal point of another Party, that other Party may assign relevant experts to look into the matter and to respond with its findings and proposal for resolving the matter within a reasonable period of time. The focal points will facilitate the resolution of any matter raised with regard to the implementation of Chapter 3 of the AJCEP Agreement through consultations.

**Rule 11 Designees**

If the competent governmental authority of the exporting Party designates its designees, or makes modification or revocation with respect to the designees, it is required to immediately notify the other Parties, through the ASEAN Secretariat, of such designation, modification or revocation.

**Rule 12 Tariff Classification**

The tariff classification numbers of the Harmonized System (HS) is to be indicated on a CO at the six-digit level, and the description of the good on a CO should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.

**Rule 13 Procedure to exchange the sample of a certificate of origin, specimen signatures and official seals**

Each Party is required to provide the other Parties, through the ASEAN Secretariat, with a sample of a CO, specimen signatures and specimen official seals or impressions of stamps of its competent governmental authority or its designees for the issuance of a CO, upon the date of adoption of this Implementing Regulations, as well as, in case of any subsequent modification thereof, thirty (30) days before the modification is made.

**Rule 14 Communication**

- (a) For the purposes of verification in accordance with Rules 6 and 7 of the OCP, any communication between the competent governmental authority of the exporting Party and the customs authority of the importing Party is to be made through the designated focal points. Such communication will be made by any method, with confirmation of receipt.
- (b) In the cases provided for in paragraph (a), the direct communications between the competent governmental authority of the exporting Party and the customs authority of the importing Party may be made by facsimile or e-mail in parallel with the communications set out in that paragraph.
- (c) The period for providing the response pursuant to Rules 6 and 7 of the OCP will commence from the date of the confirmation of receipt of the request pursuant to paragraph (a).
- (d) For the purposes of paragraph 3 of Rule 8 of the OCP, the period for providing the written determination by the customs authority of the importing Party will commence from the date of the confirmation of receipt of the information last provided pursuant to paragraph (a).
- (e) Notwithstanding paragraphs (a) through (d) above, for the purposes of verification in accordance with paragraph 1 of Rule 6 of the OCP, the customs authority of an ASEAN Member State may access the EPA CO Reference System provided by the Ministry of Economy, Trade and Industry of Japan. In case where such verification is undertaken using the EPA CO Reference System, the written determination referred to in paragraph 3 of Rule 8 of the OCP may be communicated using the EPA CO Reference System.

**Rule 15 Goods in Transport or Storage**



An originating good which is in the process of being transported from the exporting Party to the importing Party, or is in temporary storage in bonded area in the importing Party, is to be accorded preferential tariff treatment if it is imported into the importing Party on or after the date of entry into force of the AJCEP Agreement for the importing Party, subject to the submission of a CO issued retroactively to the customs authority of the importing Party and subject to domestic laws and regulations of the importing Party.

**Rule 16 Attachment**

The formats of the CO for ASEAN Member States and Japan are shown respectively as Attachment 1 and Attachment 2 of this Implementing Regulations.

**Rule 17 Transitional Provisions Incidental to the Amendment of Annex 2**

- (a) In relation to the trade between Parties with regard to either or both of which the amendment to Annex 2 has not entered into force, a CO based on the pre-amended Annex 2 (HS 2002 version) should be accepted by the customs authority of the importing Party.

Note: For greater certainty, Article 29 of the AJCEP Agreement should apply to this subparagraph.

- (b) Subject to paragraph 1 of Rule 4 of the OCP, a CO issued prior to the entry into force of the amendment to Annex 2 based on the pre-amended Annex 2 (HS 2002 version) should be accepted by the customs authority of the importing Party with regard to which the amendment to Annex 2 has entered into force.
- (c) Regarding the good exported prior to the entry into force of the amendment to Annex 2 with regard to the exporting Party, a CO issued retroactively pursuant to Rule 7 of this Implementing Regulations after the entry into force of the amendment to Annex 2 with regard to the exporting Party should be based on the amended Annex 2 (HS 2017 version).
- (d) When issuing a back-to-back CO pursuant to paragraph 4(a) of Rule 3 of the OCP, the competent governmental authority or its designees of the importing Party issuing back-to-back CO may make an appropriate conversion of the HS code on the original CO depending on the status of the amendment to Annex 2 with regard to the exporting Party or another Party as referred to in subparagraph 4(a) of Rule 3 of the OCP.

Annex 2  
Product Specific Rules

1. For the purposes of the product specific rules set out in this Annex, the term:

- (a) "RVC 40%" means that the good has a regional value content, calculated using the formula set out in Article 27, of not less than forty (40) per cent, and the final process of production has been performed in a Party;

Note: For the purposes of this Annex, subparagraph 2(a) of Article 27 shall apply.

- (b) "CC" denotes a change to the chapter, heading or subheading from any other chapter. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level (i.e. a change in chapter) of HS;
- (c) "CTH" denotes a change to the chapter, heading or subheading from any other heading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level (i.e. a change in heading) of HS;
- (d) "CTSH" denotes a change to the chapter, heading or subheading from any other subheading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level (i.e. a change in subheading) of HS; and
- (e) "WO" means that the good is wholly obtained or produced entirely in a Party as defined in Article 25.

2. This Annex is based on the Harmonized System as amended on 1 January 2017.

3. For the purposes of subparagraph 1(b) of Article 28, the following shall apply:

- (a) in the case of a good classified under subheadings 1803.10, 1803.20 and 1805.00 of the HS, the total value of non-originating materials used in its production that have not undergone the required

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CTC does not exceed ten (10) per cent of the FOB;  
and

- (b) in the case of a good classified under subheading 2103.90 of the HS, the total value of non-originating materials used in its production that have not undergone the required CTC does not exceed seven (7) per cent of the FOB.

Tariff item number HS 2017		Description of goods	Product specific rules
Section I Live animals; animal products (chapters 1-5)			
Chapter 1		Live animals	CC
Chapter 2		Meat and edible meat offal	CC except from chapter 1.
Chapter 3		Fish and crustaceans, molluscs and other aquatic invertebrates	CC
Chapter 4		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	CC
Chapter 5		Products of animal origin, not elsewhere specified or included	CC
Section II Vegetable products (chapters 6-14)			
Chapter 6		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	CC
Chapter 7		Edible vegetables and certain roots and tubers	CC
Chapter 8		Edible fruit and nuts; peel of citrus fruit or melons	CC
Chapter 9		Coffee, tea, maté and spices	
	09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
		- Coffee, not roasted:	
		0901.11 -- Not decaffeinated	CC
		0901.12 -- Decaffeinated	CC
		- Coffee roasted:	
		0901.21 -- Not decaffeinated	RVC 40%
		0901.22 -- Decaffeinated	RVC 40%
		0901.90 - Other	CC
	09.02	Tea, whether or not flavoured.	CC
	09.03	0903.00 Maté.	CC
	09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	
		- Pepper:	
		0904.11 -- Neither crushed nor ground	CC
		0904.12 -- Crushed or ground	CTSH
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
		0904.21 -- Dried, neither crushed nor ground	CC
		0904.22 -- Crushed or ground	CC
	09.05	Vanilla.	CC
	09.06	Cinnamon and cinnamon-tree flowers.	

			- Neither crushed nor ground:	
		0906.11	-- Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	CC
		0906.19	-- Other	CC
		0906.20	- Crushed or ground	CTSH
	09.07		Cloves (whole fruit, cloves and stems).	CC
	09.08		Nutmeg, mace and cardamoms.	CC
	09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	CC
	09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
			- Ginger:	
		0910.11	-- Neither crushed nor ground	CC
		0910.12	-- Crushed or ground	CC
		0910.20	- Saffron	CC
		0910.30	- Turmeric (curcuma)	CC
			- Other spices:	
		0910.91	-- Mixtures referred to in Note 1(b) to this Chapter	- For Curry: CTSH; or No required CTC, provided that the final process of production has been performed in a Party from non-originating materials of this subheading (other than curry). - For others: CTSH
		0910.99	-- Other	CC
Chapter 10			Cereals	CC
Chapter 11			Products of the milling industry; malt; starches; inulin; wheat gluten	
	11.01	1101.00	Wheat or meslin flour.	CC
	11.02		Cereal flours other than of wheat or meslin.	CC
	11.03		Cereal groats, meal and pellets.	CC
	11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	CC
	11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	CC except from chapter 7.
	11.06		Flour, meal and powder of the dried leguminous vegetables of	

			heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
		1106.10	- Of the dried leguminous vegetables of heading 07.13	CC
		1106.20	- Of sago or of roots or tubers of heading 07.14	CC except from chapter 7.
		1106.30	- Of the products of Chapter 8	CC except from chapter 8.
	11.07		Malt, whether or not roasted.	CC
	11.08		Starches; inulin.	CC
	11.09	1109.00	Wheat gluten, whether or not dried.	CC
Chapter 12			Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	CC
Chapter 13			Lac; gums, resins and other vegetable saps and extracts	CC
Chapter 14			Vegetable plaiting materials; vegetable products not elsewhere specified or included	CC
Section III Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (chapter 15)				
Chapter 15			Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
	15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	CC
	15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.	CC
	15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CC
	15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	CC
	15.05	1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	CC
	15.06	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	CC
	15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	CC

	15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
		1508.10	- Crude oil	CC
		1508.90	- Other	CTSH
	15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
		1509.10	- Virgin	CC
		1509.90	- Other	CTSH
	15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	CC
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	CC
	15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
			- Sunflower-seed or safflower oil and fractions thereof:	
		1512.11	-- Crude oil	CC
		1512.19	-- Other	CTSH
			- Cotton-seed oil and its fractions:	
		1512.21	-- Crude oil, whether or not gossypol has been removed	CC
		1512.29	-- Other	CC
	15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	CC
	15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	CC
	15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	CC
	15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	CTH

			prepared.	
	15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	CTH
	15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	CTH
	15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	CTH
	15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	CTH
	15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CTH
Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes (chapters 16-24)				
Chapter 16				
			Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
	16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC except from chapter 1 or 2.
	16.02		Other prepared or preserved meat, meat offal or blood.	
		1602.10	- Homogenised preparations	CC except from chapter 1 or 2.
		1602.20	- Of liver of any animal	CC
			- Of poultry of heading 01.05:	
		1602.31	-- Of turkeys	CC except from chapter 1 or 2.
		1602.32	-- Of fowls of the species <i>Gallus domesticus</i>	CC
		1602.39	-- Other	CC
			- Of swine:	
		1602.41	-- Hams and cuts thereof	CC except from



				chapter 1 or 2.
		1602.42	-- Shoulders and cuts thereof	CC except from chapter 1 or 2.
		1602.49	-- Other, including mixtures	CC except from chapter 1 or 2.
		1602.50	- Of bovine animals	CC except from chapter 1 or 2.
		1602.90	- Other, including preparations of blood of any animal	CC
	16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CC
	16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
			- Fish, whole or in pieces, but not minced:	
		1604.11	-- Salmon	CC except from chapter 3.
		1604.12	-- Herrings	CC except from chapter 3.
		1604.13	-- Sardines, sardinella and brisling or sprats	CC
		1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	CC except from chapter 3.
		1604.15	-- Mackerel	CC except from chapter 3.
		1604.16	-- Anchovies	CC except from chapter 3.
		1604.17	-- Eels	CC except from chapter 3.
		1604.18	-- Shark fins	CC except from chapter 3.
		1604.19	-- Other	CC except from chapter 3.
		1604.20	- Other prepared or preserved fish	CC except from chapter 3.
			- Caviar and caviar substitutes:	
		1604.31	-- Caviar	CC
		1604.32	-- Caviar substitutes	CC
	16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
		1605.10	- Crab	CC except from chapter 3.
			- Shrimps and prawns:	
		1605.21	-- Not in airtight container	CC
		1605.29	-- Other	CC
		1605.30	- Lobster	CC except from chapter 3.
		1605.40	- Other crustaceans	CC
			- Molluscs:	

		1605.51	-- Oysters	CC except from chapter 3.
		1605.52	-- Scallops, including queen scallops	CC except from chapter 3.
		1605.53	-- Mussels	CC except from chapter 3.
		1605.54	-- Cuttle fish and squid	CC except from chapter 3.
		1605.55	-- Octopus	CC except from chapter 3.
		1605.56	-- Clams, cockles and arkshells	CC except from chapter 3.
		1605.57	-- Abalone	CC except from chapter 3.
		1605.58	-- Snails, other than sea snails	CC except from chapter 3.
		1605.59	-- Other	CC except from chapter 3.
			- Other aquatic invertebrates:	
		1605.61	-- Sea cucumbers	CC except from chapter 3.
		1605.62	-- Sea urchins	CC except from chapter 3.
		1605.63	-- Jellyfish	CC except from chapter 3.
		1605.69	-- Other	CC except from chapter 3.
Chapter 17			Sugars and sugar confectionery	
	17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	CC except from chapter 12.
	17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
			- Lactose and lactose syrup:	
		1702.11	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC except from chapter 4.
		1702.19	-- Other	CC except from chapter 4.
		1702.20	- Maple sugar and maple syrup	CC
		1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	CC except from chapter 11 or 12.
		1702.40	- Glucose and glucose syrup, containing in the dry state at	CC except from chapter 11 or 12.

			least 20 % but less than 50 % by weight of fructose, excluding invert sugar	
		1702.50	- Chemically pure fructose	CC except from chapter 11 or 12.
		1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	CC except from chapter 11 or 12.
		1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	CC
	17.03		Molasses resulting from the extraction or refining of sugar.	CC except from chapter 12.
	17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
		1704.10	- Chewing gum, whether or not sugar-coated	RVC 40%
		1704.90	- Other	CC
Chapter 18			Cocoa and cocoa preparations	
	18.01	1801.00	Cocoa beans, whole or broken, raw or roasted.	CC
	18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	CC
	18.03		Cocoa paste, whether or not defatted.	CC
	18.04	1804.00	Cocoa butter, fat and oil.	CTH
	18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	CC
	18.06		Chocolate and other food preparations containing cocoa.	CC
Chapter 19			Preparations of cereals, flour, starch or milk; pastrycooks' products	
	19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	CC
	19.02		Pasta, whether or not cooked or	CC

			stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
	19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC except from chapter 11.
	19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	CC
	19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
		1905.10	- Crispbread	CC
		1905.20	- Gingerbread and the like	CC
			- Sweet biscuits; waffles and wafers:	
		1905.31	-- Sweet biscuits	CC
		1905.32	-- Waffles and wafers	CC
		1905.40	- Rusks, toasted bread and similar toasted products	CC
		1905.90	- Other	CC except from heading 11.05.
Chapter 20			Preparations of vegetables, fruit, nuts or other parts of plants	
	20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	CC except from chapter 7 or 8.
	20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	CC except from chapter 7.
	20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	CC except from chapter 7.

	20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	CC except from chapter 7.
	20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	CC except from chapter 7.
	20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC except from chapter 7 or 8.
	20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
		2007.10	- Homogenised preparations	CC except from chapter 8.
			- Other:	
		2007.91	-- Citrus fruit	CC except from chapter 8.
		2007.99	-- Other	CC except from chapter 7 or 8.
	20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
			- Nuts, ground-nuts and other seeds, whether or not mixed together:	
		2008.11	-- Ground-nuts	CC except from chapter 12.
		2008.19	-- Other, including mixtures	CC except from chapter 8.
		2008.20	- Pineapples	CC except from chapter 8.
		2008.30	- Citrus fruit	CC except from chapter 8.
		2008.40	- Pears	CC except from chapter 8.
		2008.50	- Apricots	CC except from chapter 8.
		2008.60	- Cherries	CC except from chapter 8.
		2008.70	- Peaches, including nectarines	CC except from chapter 8.

		2008.80	- Strawberries	CC except from chapter 8.
			- Other, including mixtures other than those of subheading 2008.19:	
		2008.91	-- Palm hearts	CC except from chapter 8.
		2008.93	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	CC
		2008.97	-- Mixtures	CC except from chapter 8.
		2008.99	-- Other	CC except from use of subheadings 0810.90 and 0812.90, or taro of subheading 0714.90.
	20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	CC
Chapter 21			Miscellaneous edible preparations	
	21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
			- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
		2101.11	-- Extracts, essences and concentrates	CC
		2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CC
		2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC
		2101.30	- Roasted chicory and other	CC except from

			roasted coffee substitutes, and extracts, essences and concentrates thereof	chapter 10 or 19.
	21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	CC
	21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
		2103.10	- Soya sauce	CC
		2103.20	- Tomato ketchup and other tomato sauces	CC except from chapter 7 or 20.
		2103.30	- Mustard flour and meal and prepared mustard	CC
		2103.90	- Other	CC
	21.04		Soups and broths and preparations therefor; homogenised composite food preparations.	CC
	21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CC
	21.06		Food preparations not elsewhere specified or included.	
		2106.10	- Protein concentrates and textured protein substances	CC
		2106.90	- Other	RVC 40%
Chapter 22			Beverages, spirits and vinegar	
	22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	CC
	22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
		2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC
			- Other:	
		2202.91	-- Non-alcoholic beer	RVC 40%
		2202.99	-- Other	RVC 40%
	22.03	2203.00	Beer made from malt.	CTH
	22.04		Wine of fresh grapes, including fortified wines; grape must other	CC

			than that of heading 20.09.	
	22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CC
	22.06	2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	CC
	22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	CC
	22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.	
		2208.20	- Spirits obtained by distilling grape wine or grape marc	RVC 40% or CTH except from heading 22.07.
		2208.30	- Whiskies	RVC 40% or CTH except from heading 22.07.
		2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	RVC 40% or CTH except from heading 22.07.
		2208.50	- Gin and Geneva	RVC 40% or CTH except from heading 22.07.
		2208.60	- Vodka	RVC 40% or CTH except from heading 22.07.
		2208.70	- Liqueurs and cordials	RVC 40% or CTH except from heading 22.07.
		2208.90	- Other	RVC 40% and CTH for saké compound or cooking saké (Mirin). CC except from chapter 8 or 20 for beverage with a basis of fruits, of an alcoholic strength by volume of less than 1%. CTH except from heading 22.07 for any other good.



	22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CC
Chapter 23			Residues and waste from the food industries; prepared animal fodder	
	23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	CTH
	23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	CTH
	23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	CTH
	23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	CTH
	23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH
	23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	CTH
	23.07	2307.00	Wine lees; argol.	CTH
	23.08	2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH
	23.09		Preparations of a kind used in animal feeding.	RVC 40%
Chapter 24			Tobacco and manufactured tobacco substitutes	
	24.01		Unmanufactured tobacco; tobacco	

			refuse.	
		2401.10	- Tobacco, not stemmed/stripped	CC
		2401.20	- Tobacco, partly or wholly stemmed/stripped	CC
		2401.30	- Tobacco refuse	CTSH
	24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	CTH
	24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH
Section V Mineral products (chapters 25-27)				
Chapter 25				
			Salt; sulphur; earths and stone; plastering materials, lime and cement	
	25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	CC
Section VI Products of the chemical or allied industries (chapters 28-38)				
Chapter 29				
			Organic chemicals	
	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Other polyhydric alcohols:	
		2905.44	-- D-glucitol (sorbitol)	CTH except from heading 17.02.
	29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Cyclanic, cyclenic or cycloterpenic:	
		2906.11	-- Menthol	CC except from chapter 33.
	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	

		2918.14	-- Citric acid	CC except from chapter 17 or 23.
		2918.15	-- Salts and esters of citric acid	CC except from chapter 17 or 23.
	29.40	2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	CTH except from heading 17.02.
Chapter 35			Albuminoidal substances; modified starches; glues; enzymes	
	35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
			- Egg albumin:	
		3502.11	-- Dried	CC except from chapter 4.
		3502.19	-- Other	CC except from chapter 4.
		3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
		3502.90	- Other	CTH
	35.03	3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	CTH
	35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	CTH
Chapter 38			Miscellaneous chemical products	
	38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
		3809.10	- With a basis of amylaceous substances	CTH except from heading 11.08 or

				35.05.
	38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
		3824.60	- Sorbitol other than that of subheading 2905.44	CTH except from heading 17.02.
Section VIII Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (chapters 41-43)				
Chapter 41			Raw hides and skins (other than furskins) and leather	CC
Chapter 42			Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CC
Chapter 43			Furskins and artificial fur; manufactures thereof	
	43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	CC
	43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	CC
	43.03		Articles of apparel, clothing accessories and other articles of fur skin.	
		4303.10	- Articles of apparel and clothing accessories	CTH except from heading 43.02.
		4303.90	- Other	CC
	43.04	4304.00	Artificial fur and articles thereof.	CC
Section IX Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (chapters 44-46)				
Chapter 44			Wood and articles of wood; wood charcoal	
	44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or	CTH

			particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
	44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	CTH
	44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	CTH
	44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	CTH
	44.05	4405.00	Wood wool; wood flour.	CTH
	44.06		Railway or tramway sleepers (cross-ties) of wood.	CTH
	44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	CTH
	44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	CTH
	44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	CTH
	44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	CTH
	44.11		Fibreboard of wood or other ligneous materials, whether or	CTH

			not bonded with resins or other organic substances.	
	44.12		Plywood, veneered panels and similar laminated wood.	CTH except from heading 44.07 or 44.08.
	44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH
	44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH
	44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	CTH
	44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH
	44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
	44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	CTH
	44.19		Tableware and kitchenware, of wood.	CTH
	44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	CTH
	44.21		Other articles of wood.	CTH
Chapter 46			Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
	46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
			- Mats, matting and screens of	

			vegetable materials:	
		4601.21	-- Of bamboo	CC except from igusa of subheading 1401.90.
		4601.22	-- Of rattan	CC except from igusa of subheading 1401.90.
		4601.29	-- Other	CC except from igusa of subheading 1401.90.
			- Other:	
		4601.92	-- Of bamboo	CC except from igusa of subheading 1401.90.
		4601.93	-- Of rattan	CC except from igusa of subheading 1401.90.
		4601.94	-- Of other vegetable materials	CC except from igusa of subheading 1401.90.
Section XI Textiles and textile articles (chapters 50-63)				
Note: See the notes to this section				
Chapter 50			Silk	
	50.01	5001.00	Silk-worm cocoons suitable for reeling.	CC
	50.02	5002.00	Raw silk (not thrown).	CTH
	50.03	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
	50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH
	50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH except from heading 50.06.
	50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH except from heading 50.05.
	50.07		Woven fabrics of silk or of silk waste.	CTH, provided that, where non-originating materials of heading 50.04 through 50.06 are used, each of the non-originating materials is spun,

				or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 50.07 is woven entirely in one or more of the Parties.
Chapter 51			Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
	51.01		Wool, not carded or combed.	CC
	51.02		Fine or coarse animal hair, not carded or combed.	CC
	51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	CC
	51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.	CC
	51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CC
	51.06		Yarn of carded wool, not put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.07		Yarn of combed wool, not put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.09		Yarn of wool or of fine animal hair, put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH except from heading 51.06 through 51.10.
	51.11		Woven fabrics of carded wool or of carded fine animal hair.	CTH except from heading 51.11 through 51.13, provided that, where non-originating materials of heading 51.06
	51.12		Woven fabrics of combed wool or of combed fine animal hair.	
	51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	



				through 51.10 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 51.11 through 51.13 is woven entirely in one or more of the Parties.
Chapter 52			Cotton	
	52.01	5201.00	Cotton, not carded or combed.	CC
	52.02		Cotton waste (including yarn waste and garnetted stock).	CC
	52.03	5203.00	Cotton, carded or combed.	CC
	52.04		Cotton sewing thread, whether or not put up for retail sale.	CTH except from heading 52.04 through 52.07, provided that, where non-originating materials of heading 52.03 are used, each of the non-originating materials is carded or combed entirely in one or more of the Parties.
	52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	
	52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	
	52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
	52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .	CTH except from heading 52.08 through 52.12, provided that, where non-originating materials of heading 52.04 through 52.07 are used, each of the non-originating materials is spun, or dyed or printed
	52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .	
	52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> .	

	52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> .	entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 52.08 through 52.12 is woven entirely in one or more of the Parties.
	52.12		Other woven fabrics of cotton.	
Chapter 53			Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
	53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	CC
	53.02		True hemp ( <i>Cannabis sativa L.</i> ), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	CC
	53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	CC
	53.05	5305.00	Coconut, abaca ( <i>Manila hemp</i> or <i>Musa textilis Nee</i> ), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CC
	53.06		Flax yarn.	CTH except from heading 53.06 through 53.08.
	53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	CTH except from heading 53.06 through 53.08.
	53.08		Yarn of other vegetable textile fibres; paper yarn.	CTH except from heading 53.06 through 53.08.
	53.09		Woven fabrics of flax.	CTH except from heading 53.09 through 53.11,
	53.10		Woven fabrics of jute or of other textile bast fibres of heading	

	53.11	5311.00	53.03. Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	provided that, where non-originating materials of heading 53.06 through 53.08 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 53.09 through 53.11 is woven entirely in one or more of the Parties.
Chapter 54			Man-made filaments; strip and the like of man-made textile materials	
	54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	CC
	54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	CC
	54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	CC
	54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	CC
	54.05	5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for	CC

			example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	
	54.06	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC
	54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	CTH except from heading 54.07 or 54.08, provided that, where non-originating materials of heading 54.01 through 54.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 54.07 or 54.08 is woven entirely in one or more of the Parties.
	54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
Chapter 55			Man-made staple fibres	
	55.01		Synthetic filament tow.	CC except from heading 54.01 through 54.06.
	55.02		Artificial filament tow.	CC except from heading 54.01 through 54.06.
	55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	CC except from heading 54.01 through 54.06.
	55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.

	55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	CTH except from heading 55.08 through 55.11, provided that, where non-originating materials of heading 55.06 or 55.07 are used, each of the non-originating materials is carded or combed entirely in one or more of the Parties.
	55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
	55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
	55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
	55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	CTH except from heading 55.12 through 55.16, provided that, where non-originating materials of heading 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or
	55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .	
	55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .	
	55.15		Other woven fabrics of synthetic staple fibres.	
	55.16		Woven fabrics of artificial staple fibres.	
Chapter 56			Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
	56.01		Wadding of textile materials and articles thereof; textile fibres,	CC except from heading 50.04

			not exceeding 5 mm in length (flock), textile dust and mill neps.	through 50.07, 51.06 through 51.13, 52.04
	56.02		Felt, whether or not impregnated, coated, covered or laminated.	through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
	56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	CC except from heading 55.08 through 55.16.
	56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	56.05	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	
	56.06	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	
	56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
	56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
	56.09	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	
Chapter 57			Carpets and other textile floor coverings	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12

				through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
Chapter 58			Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
Chapter 59			Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
	59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12

	59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	through 55.16. CTH, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
	59.05	5905.00	Textile wall coverings.	
	59.06		Rubberised textile fabrics, other than those of heading 59.02.	
	59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	
	59.08	5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not	



			impregnated.	each of the non-originating materials is spun entirely in one or more of the Parties.
	59.09	5909.00	Textile hosepipng and similar textile tubing, with or without lining, armour or accessories of other materials.	
	59.10	5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	CTH, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07,

				53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
Chapter 60			Knitted or crocheted fabrics	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of chapter 60 is knitted or crocheted entirely in one or more of the Parties.
Chapter 61			Articles of apparel and clothing accessories, knitted or crocheted	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through

				53.11, 54.07, 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in one or more of the Parties.
Chapter 62			Articles of apparel and clothing accessories, not knitted or crocheted	
	62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in one or more of the Parties.
	62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
	62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	62.05		Men's or boys' shirts.	
	62.06		Women's or girls' blouses, shirts and shirt-blouses.	
	62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
	62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	
	62.09		Babies' garments and clothing accessories.	

	62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
	62.11		Track suits, ski suits and swimwear; other garments.	
	62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	62.13		Handkerchiefs.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in one or more of the Parties.
	62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
	62.15		Ties, bow ties and cravats.	
	62.16	6216.00	Gloves, mittens and mitts.	
	62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
Chapter 63			Other made up textile articles; sets; worn clothing and worn textile articles; rags	
	63.01		Blankets and travelling rugs.	CC, provided that, where non-originating materials of heading 50.07,
	63.02		Bed linen, table linen, toilet linen and kitchen linen.	
	63.03		Curtains (including drapes) and interior blinds; curtain or bed	

			valances.	51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.04		Other furnishing articles, excluding those of heading 94.04.	
	63.05		Sacks and bags, of a kind used for the packing of goods.	
	63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
	63.07		Other made up articles, including dress patterns.	
	63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	
	63.09	6309.00	Worn clothing and other worn articles.	WO
	63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	WO
Section XII Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair (chapters 64-67)				
Chapter 64			Footwear, gaiters and the like; parts of such articles	CC
Chapter 65			Headgear and parts thereof	
	65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CC
	65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CC
	65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH
	65.05	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	CTH

			trimmed.	
	65.06		Other headgear, whether or not lined or trimmed.	CTH
	65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH
Section XIII Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware (chapters 68-70)				
Chapter 70			Glass and glassware	
	70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	
		7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CC
		7018.90	- Other	CC
Section XIV Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin (chapter 71)				
Chapter 71			Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
	71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	CC
	71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	CC
	71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	CC

	71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CC
	71.15		Other articles of precious metal or of metal clad with precious metal.	CC
	71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CC
Section XV Base metals and articles of base metal (chapters 72-83)				
Chapter 72				
			Iron and steel	
	72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.	RVC 40% or CC
	72.02		Ferro-alloys.	RVC 40% or CC
	72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.	RVC 40% or CC
	72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	RVC 40% or CC
	72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	RVC 40% or CC
	72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	RVC 40% or CC
	72.07		Semi-finished products of iron or non-alloy steel.	RVC 40%
	72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	RVC 40%
	72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	RVC 40% or CC
	72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	RVC 40% or CC
	72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad,	RVC 40%

			plated or coated.	
	72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	RVC 40% or CC
	72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	RVC 40%
	72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	RVC 40%
	72.15		Other bars and rods of iron or non-alloy steel.	RVC 40%
	72.16		Angles, shapes and sections of iron or non-alloy steel.	RVC 40%
	72.17		Wire of iron or non-alloy steel.	RVC 40% or CC
	72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	RVC 40% or CC
	72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.	RVC 40% or CC
	72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.	RVC 40% or CC
	72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	RVC 40% or CC
	72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
			-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
		7222.11	-- Of circular cross-section	RVC 40% or CC
		7222.19	-- Other	RVC 40% or CC
		7222.30	- Other bars and rods	RVC 40% or CC
		7222.40	- Angles, shapes and sections	RVC 40% or CC
	72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	RVC 40% or CC
	72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.	RVC 40% or CC
	72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	RVC 40% or CC
	72.28		Other bars and rods of other	RVC 40% or CC



			alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	
	72.29		Wire of other alloy steel.	RVC 40% or CC
Chapter 73			Articles of iron or steel	
	73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	RVC 40%
	73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chairs wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails.	RVC 40%
	73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	RVC 40%
	73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	RVC 40%
	73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	RVC 40%
	73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
			- Line pipe of a kind used for oil or gas pipelines:	
		7306.11	-- Welded, of stainless steel	RVC 40%
		7306.19	-- Other	RVC 40%
			- Casing and tubing of a kind used in drilling for oil or gas:	
		7306.21	-- Welded, of stainless steel	RVC 40%
		7306.29	-- Other	RVC 40%
		7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	RVC 40%

		7306.40	- Other, welded, of circular cross-section, of stainless steel	RVC 40%
		7306.50	- Other, welded, of circular cross-section, of other alloy steel	RVC 40%
			- Other, welded, of non-circular cross-section:	
		7306.61	-- Of square or rectangular cross-section	RVC 40%
		7306.69	-- Of other non-circular cross-section	RVC 40%
		7306.90	- Other	RVC 40% or CC except from heading 72.08, 72.09 or 72.11.
	73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
			- Cast fittings:	
		7307.11	-- Of non-malleable cast iron	RVC 40%
		7307.19	-- Other	RVC 40%
			- Other, of stainless steel:	
		7307.21	-- Flanges	RVC 40%
		7307.22	-- Threaded elbows, bends and sleeves	RVC 40%
		7307.23	-- Butt welding fittings	RVC 40%
		7307.29	-- Other	RVC 40% or CC
			- Other:	
		7307.91	-- Flanges	RVC 40%
		7307.92	-- Threaded elbows, bends and sleeves	RVC 40%
		7307.93	-- Butt welding fittings	RVC 40%
		7307.99	-- Other	RVC 40%
	73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
		7308.10	- Bridges and bridge-sections	RVC 40%
		7308.20	- Towers and lattice masts	RVC 40%
		7308.30	- Doors, windows and their frames and thresholds for doors	RVC 40%

		7308.40	- Equipment for scaffolding, shuttering, propping or pitpropping	RVC 40%
		7308.90	- Other	RVC 40% or CTH except from heading 72.08 through 72.12, or 72.16.
	73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	RVC 40%
	73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	RVC 40%
	73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.	RVC 40%
	73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	RVC 40%
	73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	RVC 40%
	73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	RVC 40%
	73.15		Chain and parts thereof, of iron or steel.	
			- Articulated link chain and parts thereof:	
		7315.11	-- Roller chain	RVC 40%
		7315.12	-- Other chain	RVC 40%
		7315.19	-- Parts	RVC 40%
		7315.20	- Skid chain	RVC 40%
			- Other chain:	
		7315.81	-- Stud-link	RVC 40%

		7315.82	-- Other, welded link	RVC 40%
		7315.89	-- Other	RVC 40% or CC except from heading 72.13 through 72.17.
		7315.90	- Other parts	RVC 40%
	73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	RVC 40%
	73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	RVC 40%
	73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
			- Threaded articles:	
		7318.11	-- Coach screws	RVC 40%
		7318.12	-- Other wood screws	RVC 40%
		7318.13	-- Screw hooks and screw rings	RVC 40%
		7318.14	-- Self-tapping screws	RVC 40%
		7318.15	-- Other screws and bolts, whether or not with their nuts or washers	RVC 40%
		7318.16	-- Nuts	RVC 40%
		7318.19	-- Other	RVC 40%
			- Non-threaded articles:	
		7318.21	-- Spring washers and other lock washers	RVC 40%
		7318.22	-- Other washers	RVC 40%
		7318.23	-- Rivets	RVC 40%
		7318.29	-- Other	RVC 40%
	73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	RVC 40%
	73.20		Springs and leaves for springs, of iron or steel.	
		7320.10	- Leaf-springs and leaves therefor	RVC 40%
		7320.20	- Helical springs	RVC 40%
		7320.90	- Other	RVC 40% or CC except from

				heading 72.08 through 72.17.
	73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	RVC 40%
	73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	RVC 40% or CC
	73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	RVC 40%
	73.24		Sanitary ware and parts thereof, of iron or steel.	RVC 40%
	73.25		Other cast articles of iron or steel.	RVC 40%
	73.26		Other articles of iron or steel.	
			- Forged or stamped, but not further worked:	
		7326.11	-- Grinding balls and similar articles for mills	RVC 40%
		7326.19	-- Other	RVC 40%
		7326.20	- Articles of iron or steel wire	RVC 40%
Section XVI Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (chapters 84-85)				
Chapter 84			Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
	84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	
			- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
		8407.31	-- Of a cylinder capacity not exceeding 50 cc	RVC 40%
		8407.32	-- Of a cylinder capacity	RVC 40%

			exceeding 50 cc but not exceeding 250 cc	
		8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	RVC 40%
		8407.34	-- Of a cylinder capacity exceeding 1,000 cc	RVC 40%
	84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
		8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87	RVC 40%
	84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
		8415.20	- Of a kind used for persons, in motor vehicles	RVC 40%
	84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.	
		8473.30	- Parts and accessories of the machines of heading 84.71	RVC 40% or CTH except from heading 85.42.
Chapter 85			Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
	85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
			- Semiconductor media:	
		8523.51	-- Solid-state non-volatile storage devices	RVC 40% or CTH except from heading 85.42.
		8523.52	-- "Smart cards"	RVC 40% or CTH except from

		8523.59	-- Other	heading 85.42. RVC 40% or CTH except from heading 85.42.
	85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	
		8539.50	- Light-emitting diode (LED) lamps	RVC 40% or CTH except from heading 85.42.
	85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
		8543.70	- Other machines and apparatus	RVC 40% or CTH except from heading 85.42.
Section XVII Vehicles, aircraft, vessels and associated transport equipment (chapters 86-89)				
Chapter 87			Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
	87.01		Tractors (other than tractors of heading 87.09).	
		8701.20	- Road tractors for semi-trailers	RVC 40%
	87.02		Motor vehicles for the transport of ten or more persons, including the driver.	RVC 40%
	87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	RVC 40%
	87.04		Motor vehicles for the transport of goods.	RVC 40%
	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	RVC 40%
	87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	RVC 40%
	87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	RVC 40%
	87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	RVC 40%

	87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.	
		8714.10	- Of motorcycles (including mopeds)	RVC 40%
			- Other:	
		8714.91	-- Frames and forks, and parts thereof	RVC 40%
		8714.92	-- Wheel rims and spokes	RVC 40%
Section XVIII Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof (chapters 90-92)				
Chapter 91			Clocks and watches and parts thereof	
	91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
		9113.90	-Other	CC
Section XX Miscellaneous manufactured articles (chapters 94-96)				
Chapter 94			Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
	94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
		9401.10	- Seats of a kind used for aircraft	RVC 40% or CTSH
		9401.20	- Seats of a kind used for motor vehicles	RVC 40% or CTSH
		9401.30	- Swivel seats with variable height adjustment	RVC 40% or CTSH
		9401.40	- Seats other than garden seats or camping equipment, convertible into beds	RVC 40% or CTSH
			- Seats of cane, osier, bamboo or similar materials:	
		9401.52	-- Of bamboo	RVC 40% or CTSH
		9401.53	-- Of rattan	RVC 40% or CTSH
		9401.59	-- Other	RVC 40% or CTSH
			- Other seats, with wooden frames:	
		9401.61	-- Upholstered	RVC 40% or CTSH
		9401.69	-- Other	RVC 40% or CTSH
			- Other seats, with metal frames:	
		9401.71	-- Upholstered	RVC 40% or CTSH
		9401.79	-- Other	RVC 40% or CTSH
		9401.80	- Other seats	RVC 40% or CTSH



		9401.90	- Parts	CC
	94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	RVC 40% or CTSH
	94.03		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
		9403.60	- Other wooden furniture	RVC 40% or CTSH
		9403.70	- Furniture of plastics	RVC 40% or CTSH
			- Furniture of other materials, including cane, osier, bamboo or similar materials:	
		9403.82	-- Of bamboo	RVC 40% or CTSH
		9403.83	-- Of rattan	RVC 40% or CTSH
		9403.89	-- Other	RVC 40% or CTSH
	94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
			- Mattresses:	
		9404.21	-- Of cellular rubber or plastics, whether or not covered	CC
		9404.29	-- Of other materials	CC
		9404.90	- Other	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07, 54.08, or 55.12 through 55.16 for quilts and eiderdowns. CTH for any other good.
	94.06		Prefabricated buildings.	RVC 40% or CTSH

- (16) easy-care finish;
- (17) embossing;
- (18) emerising;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerisation;
- (24) microbial control finish;
- (25) milling;
- (26) moare finish;
- (27) moisture permeable waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or
- (48) wire raising.

2. For the purposes of determining the origin of a good of chapters 61, 62 and 63, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the CTC-based rule set out in the rule for that good.