

**Agreement between
the Separate Customs Territory of Taiwan,
Penghu, Kinmen, and Matsu**

and

New Zealand

on Economic Cooperation

(III)

ANNEX 2

**PRODUCT SPECIFIC RULES (PSR) SCHEDULE
TO THE AGREEMENT BETWEEN THE SEPARATE CUSTOMS
TERRITORY OF TAIWAN, PENGHU, KINMEN, AND MATSU AND NEW
ZEALAND ON ECONOMIC COOPERATION**

Headnote

1. The specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading. Where a product is subject to alternative product specific rules, it shall be sufficient to comply with one of the rules.
2. The product specific rules in this Annex are structured on the basis of the nomenclature of the Harmonized System 2012, including its General Interpretative Rules, Section Notes and Chapter Notes. Transpositions of the PSR Schedule to accommodate periodic amendments to the Harmonised System shall be carried out in accordance with the process set out in Article 3 of Chapter 22 (Institutional Provisions).
3. The following definitions apply to the Annex:
 - (a) **Section** means a section of the Harmonized System;
 - (b) **Chapter** means a chapter of the Harmonized System;
 - (c) **Heading** means the first four digits in the tariff classification number under the Harmonized System;

(d) **Subheading** means the first six digits in the tariff classification number under the Harmonized System.

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

(a) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at **HS chapter level**;

(b) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at **tariff heading**;

(c) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at **tariff subheading level**;

(d) **RVC(XX)** means that the good must have a Regional Value Content of not less than XX percent as calculated under Article 5 of Chapter 3 Rules of Origin.

Heading	Sub Heading	Description	Product Specific Rule (2012)
		Chapter 1	
		Live animals	
0101		Live horses, asses, mules and hinnies	
	0101.21	--Horses: pure-bred breeding animals	CC
	0101.29	-- Horses: other	CC
	0101.30	- Asses	CC
	0101.90	Other	CC
0102		Live bovine animals	
	0102.21	-- Cattle: pure-bred breeding animals	CC
	0102.29	-- Cattle: other	CC
	0102.31	-- Buffalo: pure-bred breeding animals	CC
	0102.39	-- Buffalo: other	CC
	0102.90	-Other	CC
0103		Live swine	
	0103.10	- Pure-bred breeding animals	CC
	0103.91	- Other, weighing less than 50kg	CC
	0103.92	- Other weighing 50 kg or more	CC
0104		Live sheep and goats	
	0104.10	- Sheep	CC
	0104.20	- Goats	CC
0105		Live poultry, that is to say, fowls of the species <i>gallus domesticus</i>, ducks, geese, turkeys and guinea fowls	
	0105.11	-- Weighing not more than 185 g:fowls of the species Gallus domesticus	CC
	0105.12	-- Weighing not more than 185 g: turkeys	CC
	0105.13	-- Weighing not more than 185 g: ducks	CC
	0105.14	-- Weighing not more than 185 g: geese	CC
	0105.15	-- Weighing not more than 185 g: guinea fowls	CC
	0105.94	-- Other:fowls of the species Gallus domesticus	CC
	0105.99	-- Other: other	CC
0106		Other live animals	
	0106.11	-- Mammals: primates	CC

	0106.12	- Mammals: whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	CC
	0106.13	-- Mammals: camels and other camelids (Camelidae)	CC
	0106.14	-- Mammals: rabbits and hares	CC
	0106.19	-- Mammals: other	CC
	0106.20	-- Reptiles (including snakes and turtles)	CC
	0106.31	-- Birds: birds of prey	CC
	0106.32	-- Birds: psittaciformes (including parrots, parakeets, macaws, and cockatoos)	CC
	0106.33	-- Birds: ostriches; emus (<i>Dromaius novaehollandiae</i>)	CC
	0106.39	-- Birds: other	CC
	0106.41	-- Insects: bees	CC
	0106.49	-- Insects: other	CC
	0106.90	- Other	CC
		Chapter 2	
		Meat and edible meat offal	
0201		Meat of bovine animals, fresh or chilled	
	0201.10	- Carcasses and half-carcasses	CC
	0201.20	- Other cuts with bone in	CC
	0201.30	- Boneless	CC
0202		Meat of bovine animals, frozen	
	0202.10	- Carcasses and half-carcasses	CC
	0202.20	- Other cuts with bone in	CC
	0202.30	- Boneless	CC
0203		Meat of swine, fresh, chilled or frozen	
	0203.11	-- Fresh or chilled: carcasses and half carcasses	CC
	0203.12	-- Fresh or chilled: hams, shoulders and cuts thereof, with bone in	CC
	0203.19	-- Fresh or chilled: other	CC
	0203.21	-- Frozen: carcasses and half carcasses	CC
	0203.22	-- Frozen: hams, shoulders and cuts thereof, with bone	CC

		in	
	0203.29	-- Frozen: other	CC
0204		Meat of sheep or goats, fresh, chilled or frozen	
	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	CC
	0204.21	-- Other meat of sheep, fresh or chilled: carcasses and half-carcasses	CC
	0204.22	-- Other meat of sheep, fresh or chilled: other cuts with bone in	CC
	0204.23	-- Other meat of sheep, fresh or chilled: boneless	CC
	0204.30	- Carcasses and half-carcasses of lamb, frozen	CC
	0204.41	- Other meat of sheep, frozen: carcasses and half-carcasses	CC
	0204.42	-- Other meat of sheep, frozen: other cuts with bone in	CC
	0204.43	-- Other meat of sheep, frozen: boneless	CC
	0204.50	- Meat of goats	CC
0205		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	
	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	CC
0206		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	
	0206.10	- Of bovine animals, fresh or chilled	CC
	0206.21	-- Of bovine animals, frozen: tongues	CC
	0206.22	-- Of bovine animals, frozen: livers	CC
	0206.29	-- Of bovine animals, frozen: other	CC
	0206.30	-- Of swine, fresh or chilled	CC
	0206.41	-- Of swine, frozen: livers	CC
	0206.49	-- Of swine, frozen: other	CC
	0206.80	- Other, fresh or chilled	CC
	0206.90	- Other, frozen	CC
0207		Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen	
	0207.11	-- Of fowls of the species Gallus domesticus : not cut in pieces, fresh or chilled	CC

	0207.12	-- Of fowls of the species Gallus domesticus : not cut in pieces, frozen	CC
	0207.13	-- Of fowls of the species Gallus domesticus : cuts and offal, fresh or chilled	CC
	0207.14	-- Of fowls of the species Gallus domesticus : cuts and offal, frozen	CC
	0207.24	-- Of turkeys: not cut in pieces, fresh or chilled	CC
	0207.25	-- Of turkeys: not cut in pieces, frozen	CC
	0207.26	-- Of turkeys: cuts and offal, fresh or chilled	CC
	0207.27	-- Of turkeys: cuts and offal, frozen	CC
	0207.41	-- Of ducks: not cut in pieces, fresh or chilled	CC
	0207.42	-- Of ducks: not cut in pieces, frozen	CC
	0207.43	-- Of ducks: fatty livers, fresh or chilled	CC
	0207.44	-- Of ducks: other, fresh or chilled	CC
	0207.45	-- Of ducks: other, frozen	CC
	0207.51	-- Of geese: not cut in pieces, fresh or chilled	CC
	0207.52	-- Of geese: not cut in pieces, frozen	CC
	0207.53	-- Of geese: fatty livers, fresh or chilled	CC
	0207.54	-- Of geese: other, fresh or chilled	CC
	0207.55	-- Of geese: other, frozen	CC
	0207.60	-- Of guinea fowls	CC
0208		Other meat and edible meat offal, fresh, chilled or frozen	
	0208.10	- Of rabbits or hares	CC
	0208.30	- Of primates	CC
	0208.40	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of	CC

		the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnioedia)	
	0208.50	-Of reptiles (including snakes and turtles)	CC
	0208.60	- Of camels and other camelids (Camelidae)	CC
	0208.90	-Other	CC
0209		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	
	0209.10	- Of pigs	CC
	0209.90	- Other	CC
0210		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	
	0210.11	-- Meat of swine: hams, shoulders and cuts thereof, with bone in	CC
	0210.12	-- Meat of swine: bellies (streaky) and cuts thereof	CC
	0210.19	-- Meat of swine: other	CC
	0210.20	- Meat of bovine animals	CC
	0210.91	-- Other, including edible flours and meals of meat or meat offal: of primates	CC
	0210.92	-- Other, including edible flours and meals of meat or meat offal: of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	CC
	0210.93	-- Other, including edible flours and meals of meat or meat offal: of reptiles (including snakes and turtles)	CC
	0210.99	-- Other, including edible flours and meals of meat or meat offal: other	CC

		Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates	
0301		Live fish	
	0301.11	-- Ornamental fish: freshwater	CC
	0301.19	-- Ornamental fish: other	CC
	0301.91	- Other live fish: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	CC
	0301.92	-- Other live fish: eels (<i>Anguilla</i> spp.)	CC
	0301.93	-- Other live fish: carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	CC
	0301.94	-- Other live fish: Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	CC
	0301.95	-- Other live fish: southern bluefin tunas (<i>Thunnus maccoyii</i>)	CC
	0301.99	-- Other live fish: other	CC
0302		Fish, fresh or chilled, excluding fish fillets and other fish meat of 0304	
	0302.11	--Salmonidae, excluding livers and roes: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	CC
	0302.13	-- Salmonidae, excluding livers and roes: Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	CC
	0302.14	-- Salmonidae, excluding livers and roes: Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	CC
	0302.19	-- Salmonidae, excluding livers and roes: other	CC
	0302.21	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> ,	CC

		Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	
	0302.22	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: plaice (<i>Pleuronectes platessa</i>)	CC
	0302.23	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: sole (<i>Solea</i> spp.)	CC
	0302.24	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: turbot (<i>Psetta maxima</i>)	CC
	0302.29	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: other	CC
	0302.31	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes: albacore or longfinned tunas (<i>Thunnus alalunga</i>)	CC
	0302.32	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes: yellowfin tunas (<i>Thunnus</i> <i>albacares</i>)	CC
	0302.33	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes: skipjack or stripe-bellied bonito	CC
	0302.34	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes: bigeye tunas (<i>Thunnus obesus</i>)	CC
	0302.35	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes: Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	CC
	0302.36	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>),	CC

		excluding livers and roes: southern bluefin tunas (<i>Thunnus maccoyii</i>)	
	0302.39	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes: other	CC
	0302.41	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias cladius</i>), excluding livers and roes: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
	0302.42	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias cladius</i>), excluding livers and roes: anchovies (<i>Engraulis</i> spp.)	CC
	0302.43	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias cladius</i>), excluding livers and roes: sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	CC
	0302.44	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> ,	CC

		Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias cladius), excluding livers and roes: mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	
	0302.45	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias cladius), excluding livers and roes: jack and horse mackerel (Trachurus spp.)	CC
	0302.46	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias cladius), excluding livers and roes: cobia (Rachycentron canadum)	CC
	0302.47	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias cladius), excluding livers and roes: swordfish (Xiphias gladius)	CC
	0302.51	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC

	0302.52	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: haddock (<i>Melanogrammus aeglefinus</i>)	CC
	0302.53	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: coalfish (<i>Pollachius virens</i>)	CC
	0302.54	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	CC
	0302.55	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: Alaska Pollack (<i>Theragra chalcogramma</i>)	CC
	0302.56	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	CC
	0302.59	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: other	CC
	0302.71	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: tilapias (<i>Oreochromis</i> spp.)	CC
	0302.72	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp.,	CC

		Mylopharyngodon piceus), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clatias</i> spp., <i>Ictalurus</i> spp.)	
	0302.73	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clatias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	CC
	0302.74	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clatias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: eels (<i>Anguilla</i> spp.)	CC
	0302.79	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clatias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: other	CC
	0302.81	-- Other fish, excluding livers and roes: dogfish and other sharks	CC
	0302.82	-- Other fish, excluding livers and roes: rays and skates (<i>Rajidae</i>)	CC
	0302.83	-- Other fish, excluding livers and roes: toothfish (<i>Dissostichus</i> spp.)	CC
	0302.84	-- Other fish, excluding livers and roes: seabass (<i>Dicentrarchus</i> spp.)	CC

	0302.85	-- Other fish, excluding livers and roes: seabream (Sparidae)	CC
	0302.89	-- Other fish, excluding livers and roes: other	CC
	0302.90	- Livers and roes	CC
0303		Fish, frozen, excluding fish fillets and other fish meat of heading 0304	
	0303.11	-- Salmonidae, excluding livers and roes: sockeye salmon (red salmon) (Oncorhynchus nerka)	CC
	0303.12	-- Salmonidae, excluding livers and roes: other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	CC
	0303.13	-- Salmonidae, excluding livers and roes: Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	CC
	0303.14	-- Salmonidae, excluding livers and roes: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CC
	0303.19	-- Salmonidae, excluding livers and roes: other	CC
	0303.23	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp), excluding livers and roes: tilapias (Oreochromis spp.)	CC
	0303.24	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp), excluding livers and roes: catfish (Pangasius spp.,	CC

		Silurus spp., Clarias spp., Ictalurus spp.)	
	0303.25	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp), excluding livers and roes: carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	CC
	0303.26	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp), excluding livers and roes: eels (<i>Anguilla</i> spp.)	CC
	0303.29	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp), excluding livers and roes: other	CC
	0303.31	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	CC
	0303.32	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: plaice (<i>Pleuronectes platessa</i>)	CC
	0303.33	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: sole (<i>Solea</i> spp.)	CC

	0303.34	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: turbot (Psetta maxima)	CC
	0303.39	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: other	CC
	0303.41	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: albacore or longfinned tunas (Thunnus alalunga)	CC
	0303.42	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: yellowfin tunas (Thunnus albacares)	CC
	0303.43	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: skipjack or stripe-bellied bonito	CC
	0303.44	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: bigeye tunas (Thunnus obesus)	CC
	0303.45	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	CC
	0303.46	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: southern bluefin tunas (Thunnus maccoyii)	CC
	0303.49	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: other	CC
	0303.51	-- Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus,	CC

		Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes: herrings (Clupea harengus, Clupea pallasii)	
	0303.53	-- Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes: sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	CC
	0303.54	-- Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes: mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	CC
	0303.55	-- Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes: jack and horse mackerel (Trachurus spp.)	CC
	0303.56	-- Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and	CC

		swordfish (<i>Xiphias gladius</i>), excluding livers and roes: cobia (<i>Rachycentron canadum</i>)	
	0303.57	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: swordfish (<i>Xiphias gladius</i>)	CC
	0303.63	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC
	0303.64	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: haddock (<i>Melanogrammus aeglefinus</i>)	CC
	0303.65	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: coalfish (<i>Pollachius virens</i>)	CC
	0303.66	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	CC
	0303.67	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: Alaska Pollack (<i>Theragra chalcogramma</i>)	CC
	0303.68	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	CC

	0303.69	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: other	CC
	0303.81	-- Other fish, excluding livers and roes: dogfish and other sharks	CC
	0303.82	-- Other fish, excluding livers and roes: rays and skates (Rajidae)	CC
	0303.83	-- Other fish, excluding livers and roes: toothfish (Dissostichus spp.)	CC
	0303.84	-- Other fish, excluding livers and roes: seabass (Dicentrarchus spp.)	CC
	0303.89	-- Other fish, excluding livers and roes: other	CC
	0303.90	- Livers and roes	CC
0304		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	
	0304.31	-- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): tilapias (Oreochromis spp.)	CTH
	0304.32	-- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	CTH
	0304.33	-- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp.,	CTH

		Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): Nile perch (Lates niloticus)	
	0304.39	-- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): other	CTH
	0304.41	-- Fresh or chilled fillets of other fish: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	CTH
	0304.42	-- Fresh or chilled fillets of other fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CTH
	0304.43	-- Fresh or chilled fillets of other fish: flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	CTH
	0304.44	-- Fresh or chilled fillets of other fish: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH
	0304.45	-- Fresh or chilled fillets of other fish: swordfish (Xiphias gladius)	CTH
	0304.46	-- Fresh or chilled fillets of other fish: toothfish (Dissostichus spp.)	CTH

	0304.49	-- Fresh or chilled fillets of other fish: other	CTH
	0304.51	-- Other, fresh or chilled: tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp)	CTH
	0304.52	-- Other, fresh or chilled: salmonidae	CTH
	0304.53	-- Other, fresh or chilled: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH
	0304.54	-- Other, fresh or chilled: swordfish (<i>Xiphias gladius</i>)	CTH
	0304.55	-- Other, fresh or chilled: toothfish (<i>Dissostichus</i> spp.)	CTH
	0304.59	-- Other, fresh or chilled: other	CTH
	0304.61	-- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp): tilapias (<i>Oreochromis</i> spp.)	CTH
	0304.62	-- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp): catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	CTH
	0304.63	-- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i>	CTH

		spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp): Nile perch (<i>Lates niloticus</i>)	
	0304.69	-- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp): other	CTH
	0304.71	-- Frozen f illets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CTH
	0304.72	-- Frozen f illets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: haddock (<i>Melanogrammus aeglefinus</i>)	CTH
	0304.73	-- Frozen f illets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: coalfish (<i>Pollachius virens</i>)	CTH
	0304.74	-- Frozen f illets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	CTH
	0304.75	-- Frozen f illets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: Alaska Pollack (<i>Theragra chalcogramma</i>)	CTH
	0304.79	-- Frozen f illets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: other	CTH

	0304.81	-- Frozen fillets of other fish: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	CTH
	0304.82	-- Frozen fillets of other fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CTH
	0304.83	-- Frozen fillets of other fish: flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	CTH
	0304.84	-- Frozen fillets of other fish: swordfish (Xiphias gladius)	CTH
	0304.85	-- Frozen fillets of other fish: toothfish (Dissostichus spp.)	CTH
	0304.86	-- Frozen fillets of other fish: herrings (Clupea harengus, Clupea pallasii)	CTH
	0304.87	-- Frozen fillets of other fish: tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	CTH
	0304.89	-- Frozen fillets of other fish: other	CTH
	0304.91	-- Other, frozen: swordfish (Xiphias gladius)	CTH
	0304.92	-- Other, frozen: toothfish (Dissostichus spp.)	CTH
	0304.93	-- Other, frozen: tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	CTH
	0304.94	-- Other, frozen: Alaska Pollack (Theragra chalcogramma)	CTH

	0304.95	-- Other, frozen: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	CTH
	0304.99	-- Other, frozen: other	CTH
0305		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	
	0305.10	-Flours, meals and pellets of fish, fit for human consumption	CTH
	0305.20	-Livers and roes of fish, dried, smoked, salted or in brine	CTH
	0305.31	-- Fish fillets, dried, salted or in brine, but not smoked: tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	CTH
	0305.32	-- Fish fillets, dried, salted or in brine, but not smoked: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH
	0305.39	-- Fish fillets, dried, salted or in brine, but not smoked: other	CTH
	0305.41	- Smoked fish, including fillets, other than edible fish offal: Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho Hucho</i>)	CTH
	0305.42	-- Smoked fish, including fillets, other than edible fish offal: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CTH
	0305.43	-- Smoked fish, including fillets, other than edible fish offal: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> ,	CTH

		Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	
	0305.44	-- Smoked fish, including fillets, other than edible fish offal: tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp)	CTH
	0305.49	-- Smoked fish, including fillets, other than edible fish offal: other	CTH
	0305.51	-- Dried fish, other than edible fish offal, whether or not salted but not smoked: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CTH
	0305.59	-- Dried fish, other than edible fish offal, whether or not salted but not smoked: other	CTH
	0305.61	-- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CTH
	0305.62	-- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CTH
	0305.63	-- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: anchovies (<i>Engraulis</i> spp.)	CTH
	0305.64	-- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp)	CTH
	0305.69	-- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: other	CTH

	0305.71	-- Fish fins, heads, tails, maws and other edible fish offal: shark fins	CTH
	0305.72	-- Fish fins, heads, tails, maws and other edible fish offal: fish heads, tails and maws	CTH
	0305.79	-- Fish fins, heads, tails, maws and other edible fish offal: other	CTH
0306		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	
	0306.11	--Frozen: rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.12	--Frozen: lobsters (Homarus spp.)	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.14	--Frozen: crabs	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.15	-- Frozen: Norway lobsters (Nephrops norvegicus)	CC or no change in tariff

			classification is required provided the good is smoked in the Party
	0306.16	-- Frozen: cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.17	-- Frozen: other shrimps and prawns	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.19	--Frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.21	--Not frozen: rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.22	--Not frozen: lobsters (<i>Homarus</i> spp.)	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.24	--Not frozen: crabs	CC or no change in tariff

			classification is required provided the good is smoked in the Party
	0306.25	-- Not frozen: Norway lobsters (<i>Nephrops norvegicus</i>)	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.26	-- Not frozen: cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.27	-- Not frozen: other shrimps and prawns	CC or no change in tariff classification is required provided the good is smoked in the Party
	0306.29	--Not frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	CC or no change in tariff classification is required provided the good is smoked in the Party
0307		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	
	0307.11	-- Oysters: live, fresh or chilled	CC

	0307.19	-- Oysters: other	CC or no change in tariff classification is required provided the good is smoked in the Party
	0307.21	--Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten : live, fresh or chilled	CC
	0307.29	--Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten : other	CC or no change in tariff classification is required provided the good is smoked in the Party
	0307.31	--Mussels (Mytilus spp ., Perna spp.): live, fresh or chilled	CC
	0307.39	--Mussels (Mytilus spp., Perna spp.): other	CC or no change in tariff classification is required provided the good is smoked in the Party
	0307.41	--Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.): live, fresh or chilled	CC
	0307.49	--Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.): other	CC or no change in tariff classification is required provided the good is smoked in the Party
	0307.51	--Octopus (Octopus spp.): live, fresh or chilled	CC
	0307.59	--Octopus (Octopus spp.): other	CC or no change in tariff

			classification is required provided the good is smoked in the Party
	0307.60	-Snails, other than sea snails	CC or no change in tariff classification is required provided the good is smoked in the Party
	0307.71	--Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): live, fresh or chilled	CC
	0307.79	-- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): other	CC or no change in tariff classification is required provided the good is smoked in the Party
	0307.81	-- Abalone (Haliotis spp.): live, fresh or chilled	CC
	0307.89	-- Abalone (Haliotis spp.): other	CC or no change in tariff classification is required provided the good is smoked in the Party
	0307.91	-- Other, including flours, meals and pellets, fit for human consumption: live, fresh or chilled	CC
	0307.99	-- Other, including flours, meals and pellets, fit for human consumption: other	CC
0308		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than	

		crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	
	0308.11	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>): live, fresh or chilled	CC
	0308.19	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>): other	CC or no change in tariff classification is required provided the good is smoked in the Party
	0308.21	-- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>): live, fresh or chilled	CC
	0308.29	-- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>): other	CC or no change in tariff classification is required provided the good is smoked in the Party
	0308.30	- Jellyfish (<i>Rhopilema</i> spp.)	CC or no change in tariff classification is required provided the good is smoked in the Party
	0308.90	- Other	CC or no change in tariff classification is required provided the good is smoked in the Party

		Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
0401		Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
	0401.10	- Of a fat content, by weight, not exceeding 1%	CC or RVC (40)
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	CC or RVC (40)
	0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	CC or RVC (40)
	0401.50	- Of a fat content, by weight, exceeding 10 %	CC or RVC (40)
0402		Milk and cream, concentrated or containing added sugar or other sweetening matter:	
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	CC or RVC (40)
	0402.21	-- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: not containing added sugar or other sweetening matter	CC or RVC (40)
	0402.29	-- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: other	CC or RVC (40)
	0402.91	- Other: not containing added sugar or other sweetening matter	CC or RVC (40)
	0402.99	- Other: other	CC or RVC (40)
0403		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	0403.10	- Yogurt	CC or RVC (40)
	0403.90	- Other	CC or RVC (40)
0404		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening	

		matter, not elsewhere specified or included:	
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	CC or RVC (40)
	0404.90	- Other	CC or RVC (40)
0405		Butter and other fats and oils derived from milk; dairy spreads:	
	0405.10	- Butter	CC or RVC (40)
	0405.20	- Dairy spreads	CC or RVC (40)
	0405.90	- Other	CC or RVC (40)
0406		Cheese and curd:	
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	CC or RVC (40)
	0406.20	- Grated or powdered cheese, of all kinds	CTSH
	0406.30	- Processed cheese, not grated or powdered	CTSH
	0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>penecillium roqueforti</i>	CC or RVC (40)
	0406.90	- Other cheese	CC or RVC (40)
0407	0407.11	- Birds' eggs, in shells, fresh, preserved or cooked	CC
	0407.19	-- Fertilised eggs for incubation: other	CC
	0407.21	-- Other fresh eggs: of fowls of the species <i>Gallus domesticus</i>	CC
	0407.29	-- Other fresh eggs: other	CC
	0407.90	- Other	CC
0408		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	
	0408.11	--Egg yolks: dried	CC
	0408.19	--Egg yolks: other	CC
	0408.91	--Other: dried	CC

	0408.99	--Other: other	CC
0409		Natural honey	
	0409.00	Natural honey	CC
0410		Edible products of animal origin, not elsewhere specified or included	
	0410.00	Edible products of animal origin, not elsewhere specified or included	CC
		Chapter 5 Products of animal origin, not elsewhere specified or included	
0501		Human hair, unworked, whether or not washed or scoured; waste of human hair	
	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	CC
0502		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	
	0502.10	-Pigs', hogs' or boars' bristles and hair and waste thereof	CC
	0502.90	-Other	CC
0504		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	
	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	CC
0505		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	
	0505.10	-Feathers of a kind used for stuffing; down	CC
	0505.90	-Other	CC

0506		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	
	0506.10	-Ossein and bones treated with acid	CC
	0506.90	-Other	CC
0507		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	
	0507.10	-Ivory; ivory powder and waste	CC
	0507.90	-Other	CC
0508		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	
	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	CC
0510		Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	
	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	CC
0511		Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption	
	0511.10	-Bovine semen	CC

	0511.91	--Other: products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	CC
	0511.99	--Other: other	CC
		Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	
0601		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:	
	0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	CTSH
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	CTSH
0602		Other live plants (including their roots), cuttings and slips; mushroom spawn:	
	0602.10	- Unrooted cuttings and slips	CTSH
	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	CTSH
	0602.30	- Rhododendrons and azaleas, grafted or not	CTSH
	0602.40	- Roses, grafted or not	CTSH
	0602.90	- Other	CTSH
0603		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
	0603.11	--Fresh: roses	CTH
	0603.12	--Fresh: carnations	CTH
	0603.13	--Fresh: orchids	CTH
	0603.14	--Fresh: chrysanthemums	CTH
	0603.15	-- Fresh: lilies (Lillium spp.)	CTH
	0603.19	--Fresh: other	CTH
	0603.90	-Other	CTH

0604		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
	0604.20	- Fresh	CTH
	0604.90	- Other	CTH
		Chapter 7	
		Edible vegetables and certain roots and tubers	
0701		Potatoes, fresh or chilled	
	0701.10	-Seed	CC
	0701.90	-Other	CC
0702		Tomatoes, fresh or chilled	
	0702.00	Tomatoes, fresh or chilled	CC
0703		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	
	0703.10	-Onions and shallots	CC
	0703.20	-Garlic	CC
	0703.90	-Leeks and other alliaceous vegetables	CC
0704		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
	0704.10	-Cauliflowers and headed broccoli	CC
	0704.20	-Brussels sprouts	CC
	0704.90	-Other	CC
0705		Lettuce (<i>lactuca sativa</i>) and chicory (<i>cichorium spp.</i>), fresh or chilled	
	0705.11	--Lettuce: cabbage lettuce (head lettuce)	CC
	0705.19	--Lettuce: other	CC
	0705.21	--Chicory: Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	CC
	0705.29	--Chicory: other	CC
0706		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	

	0706.10	-Carrots and turnips	CC
	0706.90	-Other	CC
0707		Cucumbers and gherkins, fresh or chilled	
	0707.00	Cucumbers and gherkins, fresh or chilled	CC
0708		Leguminous vegetables, shelled or unshelled, fresh or chilled	
	0708.10	-Peas (<i>Pisum sativum</i>)	CC
	0708.20	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	CC
	0708.90	-Other leguminous vegetables	CC
0709		Other vegetables, fresh or chilled	
	0709.20	Asparagus	CC
	0709.30	-Aubergines (egg-plant)	CC
	0709.40	-Celery other than celeriac	CC
	0709.51	--Mushrooms and truffles: mushrooms of the genus <i>Agaricus</i>	CC
	0709.59	--Mushrooms and truffles: other	CC
	0709.60	-Fruits of the genus <i>capsicum</i> or of the genus <i>Pimenta</i>	CC
	0709.70	-Spinach, New Zealand spinach and orache spinach (garden spinach)	CC
	0709.91	-- Other: globe artichokes	CC
	0709.92	-- Other: olives	CC
	0709.93	-- Other: pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	CC
	0709.99	-- Other: other	CC
0710		Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
	0710.10	- Potatoes	CTH
	0710.21	-- Leguminous vegetables, shelled or unshelled: peas (<i>pisum sativum</i>)	CTH

	0710.22	-- Leguminous vegetables, shelled or unshelled: beans (<i>vigna spp.</i> , <i>phaseolus spp.</i>)	CTH
	0710.29	-- Leguminous vegetables, shelled or unshelled: other	CTH
	0710.30	- Spinach, new zealand spinach and orache spinach (garden spinach)	CTH
	0710.40	- Sweet corn	CTH
	0710.80	- Other vegetables	CTH
	0710.90	- Mixtures of vegetables	CTSH
0711		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
	0711.20	- Olives	CTH
	0711.40	- Cucumbers and gherkins	CTH
	0711.51	-- Mushrooms and truffles: mushrooms of the genus <i>agaricus</i>	CTH
	0711.59	-- Mushrooms and truffles: other	CTH
	0711.90	- Other vegetables; mixtures of vegetables	CTSH
0712		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
	0712.20	- Onions	CTH
	0712.31	-- Mushrooms, wood ears (<i>auricularia spp.</i>), jelly fungi (<i>tremella spp.</i>) And truffles: mushrooms of the genus <i>agaricus</i>	CTH
	0712.32	-- Mushrooms, wood ears (<i>auricularia spp.</i>), jelly fungi (<i>tremella spp.</i>) And truffles: wood ears (<i>auricularia spp.</i>)	CTH
	0712.33	-- Mushrooms, wood ears (<i>auricularia spp.</i>), jelly fungi (<i>tremella spp.</i>) And truffles: jelly fungi (<i>tremella spp.</i>)	CTH
	0712.39	-- Mushrooms, wood ears (<i>auricularia spp.</i>), jelly fungi (<i>tremella spp.</i>) And truffles: other	CTH
	0712.90	- Other vegetables; mixtures of vegetables	CTSH
0713		Dried leguminous vegetables, shelled, whether or not skinned or split	
	0713.10	-Peas (<i>Pisum sativum</i>)	CTH
	0713.20	-Chickpeas (garbanzos)	CTH

	0713.31	--Beans (<i>Vigna</i> spp. <i>Phaseolus</i> spp.): beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiate</i> (L) Wilczek	CTH
	0713.32	--Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	CTH
	0713.33	--Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	CTH
	0713.34	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): bambara beans (<i>Vigna subterranean</i> or <i>Voandzeia subterranean</i>)	CTH
	0713.35	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): cow peas (<i>Vigna unguiculata</i>)	CTH
	0713.39	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): other	CTH
	0713.40	-Lentils	CTH
	0713.50	-Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equine, <i>Vicia faba</i> var. minor)	CTH
	0713.60	- Pigeon Peas	CTH
	0713.90	-Other	CTH
0714		Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	
	0714.10	-Manioc (cassava)	CC
	0714.20	-Sweet potatoes	CC
	0714.30	- Yams (<i>Dioscorea</i> spp.)	CC
	0714.40	- Taro (<i>Colocasia</i> spp.)	CC
	0714.50	- Yautia (<i>Xanthosoma</i> spp.)	CC
	0714.90	- Other	CC
		Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons	
0801		Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
	0801.11	-- Coconuts: desiccated	CC

	0801.12	-- Coconuts: in the inner shell (endocarp)	CC
	0801.19	-- Coconuts: other	CC
	0801.21	--Brazil nuts: in shell	CC
	0801.22	--Brazil nuts: shelled	CC
	0801.31	--Cashew nuts: in shell	CC
	0801.32	--Cashew nuts: shelled	CC
0802		Other nuts, fresh or dried, whether or not shelled or peeled	
	0802.11	--Almonds: in shell	CC
	0802.12	--Almonds: shelled	CC
	0802.21	--Hazelnuts of filberts (Corylus spp.): in shell	CC
	0802.22	--Hazelnuts or filberts (Corylus spp.): shelled	CC
	0802.31	--Walnuts: in shell	CC
	0802.32	--Walnuts: shelled	CC
	0802.41	-- Chestnuts (Castanea spp.): in shell	CC
	0802.42	-- Chestnuts (Castanea spp.): shelled	CC
	0802.51	-- Pistachios: in shell	CC
	0802.52	-- Pistachios: shelled	CC
	0802.61	-- Macadamia nuts: in shell	CC
	0802.62	-- Macadamia nuts: shelled	CC
	0802.70	- Kola nuts (Cola spp.)	CC
	0802.80	- Areca nuts	CC
	0802.90	-Other	CC
0803		Bananas, including plantains, fresh or dried	
	0803.10	- Plantains	CC

	0803.90	- Other	CC
0804		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	
	0804.10	-Dates	CC
	0804.20	-Figs	CC
	0804.30	-Pineapples	CC
	0804.40	-Avocados	CC
	0804.50	-Guavas, mangoes and mangosteens	CC
0805		Citrus fruit, fresh or dried	
	0805.10	-Oranges	CC
	0805.20	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	CC
	0805.40	-Grapefruit, including pomelos	CC
	0805.50	-Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	CC
	0805.90	-Other	CC
0806		Grapes, fresh or dried	
	0806.10	-Fresh	CC
	0806.20	-Dried	CC
0807		Melons (including watermelons) and papaws (papayas), fresh	
	0807.11	--Melons (including watermelons): watermelons	CC
	0807.19	--Melons (including watermelons): other	CC
	0807.20	-Pawpaws	CC
0808		Apples, pears and quinces, fresh	
	0808.10	-Apples	CC

	0808.30	- Pears	CC
	0808.40	- Quinces	CC
0809		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	
	0809.10	Apricots	CC
	0809.21	-- Cherries: sour cherries (<i>Prunus cerasus</i>)	CC
	0809.29	-- Cherries: other	CC
	0809.30	-Peaches, including nectarines	CC
	0809.40	-Plums and sloes	CC
0810		Other fruit, fresh	
	0810.10	-Strawberries	CC
	0810.20	-Raspberries, blackberries, mulberries and loganberries	CC
	0810.30	- Black, white or red currants and gooseberries	CC
	0810.40	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	CC
	0810.50	-Kiwifruit	CC
	0810.60	-Durians	CC
	0810.70	- Persimmons	CC
	0810.90	-Other	CC
0811		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	
	0811.10	-Strawberries	CTH
	0811.20	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	CTH

	0811.90	-Other	CTH
0812		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	
	0812.10	-Cherries	CTH
	0812.90	-Other	CTH
0813		Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter	
	0813.10	-Apricots	CTH
	0813.20	-Prunes	CTH
	0813.30	-Apples	CTH
	0813.40	-Other fruit	CTH
	0813.50	-Mixtures of nuts or dried fruit of this Chapter	CTH
0814		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	
	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	CTH
		Chapter 9 Coffee, tea, maté and spices	
0901		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	0901.11	-- Coffee, not roasted: not decaffeinated	CTSH
	0901.12	-- Coffee, not roasted: decaffeinated	CTSH
	0901.21	-- Coffee, roasted: not decaffeinated	CTSH
	0901.22	-- Coffee, roasted: decaffeinated	CTSH
	0901.90	- Other	CTSH

0902		Tea, whether or not flavoured:	
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 Kg	CC or RVC (40)
	0902.20	- Other green tea (not fermented)	CC or RVC (40)
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 Kg	CC or RVC (40)
	0902.40	- Other black tea (fermented) and other partly fermented tea	CC or RVC (40)
0903		Maté	
	0903.00	Maté	CC or RVC (40)
0904		Pepper of the genus piper; dried or crushed or ground fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i>:	
	0904.11	-- Pepper: neither crushed nor ground	CTH
	0904.12	-- Pepper: crushed or ground	CTSH
	0904.21	-- Fruits of the genus Capsicum or of the genus Pimenta: dried, neither crushed nor ground	CTH
	0904.22	-- Fruits of the genus Capsicum or of the genus Pimenta: crushed or ground	CTH
0905		Vanilla	
	0905.10	- Neither crushed nor ground	CC
	0905.20	- Crushed or ground	CC
0906		Cinnamon and cinnamon-tree flowers	
	0906.11	- Neither crushed nor ground: cinnamon (<i>cinnamomum zeylanicum blume</i>)	CC
	0906.19	- Neither crushed not ground: other	CC
	0906.20	- Crushed or ground	CTSH
0907		Cloves (whole fruit, cloves and stems)	
	0907.10	- Neither crushed nor ground	CC
	0907.20	- Crushed or ground	CC
0908		Nutmeg, mace and cardamoms	
	0908.11	- Nutmeg: neither crushed nor ground	CC
	0908.12	- Nutmeg: crushed or ground	CC
	0908.21	-- Mace: neither crushed nor ground	CC
	0908.22	-- Mace: crushed or ground	CC

	0908.31	-- Cardamoms: neither crushed nor ground	CC
	0908.32	-- Cardamoms: crushed or ground	CC
0909		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	
	0909.21	-- Seeds of coriander: neither crushed nor ground	CC
	0909.22	-- Seeds of coriander: crushed or ground	CC
	0909.31	-- Seeds of cumin: neither crushed nor ground	CC
	0909.32	-- Seeds of cumin: crushed or ground	CC
	0909.61	-- Seeds of anise, badian, caraway or fennel; juniper berries: neither crushed nor ground	CC
	0909.62	-- Seeds of anise, badian, caraway or fennel; juniper berries: crushed or ground	CC
0910		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:	
	0910.11	-- Ginger: neither crushed nor ground	CC
	0910.12	-- Ginger: crushed or ground	CC
	0910.20	- Saffron	CC
	0910.30	- Turmeric (curcuma)	CC
	0910.91	-- Other spices: mixtures referred to in Note 1(b) to this Chapter	CTSH
	0910.99	-- Other spices: other	CTSH
		Chapter 10	
		Cereals	
1001		Wheat and meslin	
	1001.11	-- Durum wheat: seed	CC
	1001.19	-- Durum wheat: other	CC
	1001.91	-- Other: seed	CC
	1001.99	-- Other: other	CC
1002		Rye	
	1002.10	- Seed	CC
	1002.90	- Other	CC
1003		Barley	
	1003.10	- Seed	CC
	1003.90	- Other	CC

1004		Oats	
	1004.10	- Seed	CC
	1004.90	- Other	CC
1005		Maize (corn)	
	1005.10	-Seeds	CC
	1005.90	-Other	CC
1006		Rice	
	1006.10	-Rice in the husk (paddy or rough)	CC
	1006.20	-Husked (brown) rice	CC
	1006.30	-Semi-milled or wholly milled rice, whether or not	CC
	1006.40	-Broken rice	CC
1007		Grain sorgham	
	1007.10	- Seed	CC
	1007.90	-Other	CC
1008		Buckwheat, millet and canary seed; other cereals	
	1008.10	- Buckwheat	CC
	1008.21	-- Millet: seed	CC
	1008.29	-- Millet:other	CC
	1008.30	- Canary seeds	CC
	1008.40	- Fonio (Digitaria spp.)	CC
	1008.50	- Quinoa (Chenopodium quinoa)	CC
	1008.60	- Triticale	CC
	1008.90	Other cereals	CC
		Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten	
1101		Wheat or meslin flour	
	1101.00	Wheat or meslin flour	CC
1102		Cereal flours other than of wheat or meslin:	
	1102.20	Maize (corn) flour	CC
	1102.90	Other	CC except from heading 1006
1103		Cereal groats, meal and pellets:	
	1103.11	-- Groats and meal: of wheat	CC or RVC (40)

	1103.13	-- Groats and meal: of maize (corn)	CC or RVC (40)
	1103.19	-- Groats and meal: of other cereals	CC except from heading 1006
	1103.20	- Pellets	CC except from heading 1006
1104		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:	
	1104.12	-- Rolled or flaked grains: of oats	CC or RVC (40)
	1104.19	-- Rolled or flaked grains: of other cereals	CC except from heading 1006
	1104.22	-- Other worked grains (for example, hulled, pearled, sliced or kibbled): of oats	CC or RVC (40)
	1104.23	-- Other worked grains (for example, hulled, pearled, sliced or kibbled): of maize (corn)	CC or RVC (40)
	1104.29	-- Other worked grains (for example, hulled, pearled, sliced or kibbled): of other cereals	CC except from heading 1006
	1104.30	- Germ of cereals, whole, rolled, flaked or ground	CC or RVC (40)
1105		Flour, meal, powder, flakes, granules and pellets of potatoes:	
	1105.10	- Flour, meal and powder	CC or RVC (40)
	1105.20	- Flakes, granules and pellets	CTSH
1106		Flour, meal and powder of the dried leguminous vegetables of 0713, of sago or of roots or tubers of heading 0714 or of the products of chapter 8	
	1106.10	-Of the dried leguminous vegetables of heading 0713	CC or RVC (40)
	1106.20	-Of sago or of roots or tubers of heading 0714	CC or RVC (40)
	1106.30	-Of the products of Chapter 8	CC or RVC (40)
1107		Malt, whether or not roasted:	
	1107.10	- Not roasted	CC or RVC (40)
	1107.20	- Roasted	CC or RVC (40)
1108		Starches; inulin	
	1108.11	--Starches: wheat starch	CC or RVC (40)
	1108.12	--Starches: maize (corn) starch	CC or RVC (40)

	1108.13	--Starches: potato starch	CC or RVC (40)
	1108.14	--Starches: manioc (cassava) starch	CC or RVC (40)
	1108.19	--Starches: other starches	CC except from heading 1006
	1108.20	-Inulin	CC except from heading 1006
1109		Wheat gluten, whether or not dried	CC or RVC (40)
		Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
1201		Soya beans, whether or not broken	
	1201.10	- Seed	CC
	1201.90	- Other	CC
1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	
	1202.30	- Seed	CC
	1202.41	-- Other: in shell	CC
	1202.42	-- Other: shelled, whether or not broken	CC
1203	1203.00	Copra	CC
1204	1204.00	Linseed, whether or not broken	CC
1205		Rape or colza seeds, whether or not broken	
	1205.10	-Low erucic acid rape or colza seeds	CC
	1205.90	-Other	CC
1206		Sunflower seeds, whether or not broken	
	1206.00	Sunflower seeds, whether or not broken	CC
1207		Other oil seeds and oleaginous fruits, whether or not broken	
	1207.10	- Palm nuts and kernels	CC
	1207.21	-- Cotton seeds: seed	CC
	1207.29	-- Cotton seeds: other	CC
	1207.30	- Castor oil seeds	CC
	1207.60	- Safflower (Carthamus tinctorius) seeds	CC

	1207.70	- Melon seeds	CC
	1207.40	-Sesamum seeds	CC
	1207.50	-Mustard seeds	CC
	1207.91	--Other: poppy seeds	CC
	1207.99	--Other: other	CC
1208		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	
	1208.10	-Of soya beans	CTH
	1208.90	-Other	CTH
1209		Seeds, fruit and spores, of a kind used for sowing	
	1209.10	- Sugar beet seeds	CC
	1209.21	-- Seeds of forage plants: lucerne (alfalfa) seeds	CC
	1209.22	-- Seeds of forage plants: clover (Trifolium spp.) seeds	CC
	1209.23	-- Seeds of forage plants: fescue seeds	CC
	1209.24	-- Seeds of forage plants: Kentucky blue grass (Poa pratensis L.) seeds	CC
	1209.25	-- Seeds of forage plants: rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	CC
	1209.29	--Seeds of forage plants: other	CC
	1209.30	-Seeds of herbaceous plants cultivated principally for their flowers	CC
	1209.91	--Other: vegetable seeds	CC
	1209.99	--Other: other	CC
1210		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	
	1210.10	-Hop cones, neither ground nor powdered nor in the form of pellets	CC
	1210.20	-Hop cones, ground, powdered or in the form of pellets; lupulin	CC
1211		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	
	1211.20	-Ginseng roots	CC

	1211.30	-Coca leaf	CC
	1211.40	-Poppy straw	CC
	1211.90	-Other	CC
1212		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included	
	1212.21	-- Seaweeds and other algae: fit for human consumption	CC
	1212.29	-- Seaweeds and other algae: other	CC
	1212.91	-- Other: sugar beet	CC
	1212.92	-- Other: locust beans (carob)	CC
	1212.93	-- Other: sugar cane	CC
	1212.94	-- Other: chicory roots	CC
	1212.99	-- Other: other	CC
1213		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	
	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	CC
1214		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	
	1214.10	-Lucerne (alfalfa) meal and pellets	CC
	1214.90	-Other	CC
		Chapter 13 Lac; gums, resins and other vegetable saps and	

		extracts	
1301		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	
	1301.20	-Gum Arabic	CC
	1301.90	-Other	CC
1302		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	
	1302.11	--Vegetable saps and extracts: opium	CC
	1302.12	--Vegetable saps and extracts: of liquorice	CC
	1302.13	--Vegetable saps and extracts: of hops	CC
	1302.19	--Vegetable saps and extracts: other	CC
	1302.20	--Pectic substances, pectinates and pectates	CC
	1302.31	-- Mucilages and thickeners, whether or not modified, derived from vegetable products: agar-agar	CC
	1302.32	-- Mucilages and thickeners, whether or not modified, derived from vegetable products: mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	CC
	1302.39	-- Mucilages and thickeners, whether or not modified, derived from vegetable products: other	CC
		Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included	
1401		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	
	1401.10	-Bamboos	CC
	1401.20	-Rattans	CC

	1401.90	-Other	CC
1404		Vegetable products not elsewhere specified or included	
	1404.20	-Cotton linters	CC
	1404.90	-Other	CC
		Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
		Chapter note: for the purpose of this chapter, if a claim for origin is based on refining, the refining process (chemical or physical) entails the eliminating or reducing of odour, taste, colour and acidity of a crude fat or oil.	
1501		Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	
	1501.10	- Lard	CC or no change in tariff classification is required, provided that the good is produced by refining
	1501.20	- Other pig fat	CC or no change in tariff classification is required, provided that the good is produced by refining
	1501.90	-Other	CC or no change in tariff classification is required, provided that the good is produced by refining
1502		Fats of bovine animals, sheep or goats, other than those of heading 1503	
	1502.10	- Tallow	CC or no change in tariff classification is required, provided that the good is produced by refining
	1502.90	-Other	CC or no change in tariff classification is required,

			provided that the good is produced by refining
1503		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	
	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	CC or no change in tariff classification is required, provided that the good is produced by refining
1504		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	
	1504.10	-Fish-liver oils and their fractions	CC or no change in tariff classification is required, provided that the good is produced by refining
	1504.20	-Fats and oils and their fractions, of fish, other than liver oils	CC or no change in tariff classification is required, provided that the good is produced by refining
	1504.30	-Fats and oils and their fractions, of marine mammals	CC or no change in tariff classification is required, provided that the good is produced by refining
1505		Wool grease and fatty substances derived therefrom (including lanolin)	
	1505.00	Wool grease and fatty substances derived therefrom (including lanolin)	CC or no change in tariff classification is required, provided that the good is produced by refining
1506		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	
	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	CC or no change in tariff classification is required, provided that the good is produced by refining

1507		Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
	1507.10	-Crude oil, whether or not degummed	CC or no change in tariff classification is required, provided that the good is produced by refining
	1507.90	-Other	CC or no change in tariff classification is required, provided that the good is produced by refining
1508		Ground-nut oil and its fractions, whether or not refined, but not chemically modified	
	1508.10	-Crude oil	CC or no change in tariff classification is required, provided that the good is produced by refining
	1508.90	-Other	CC or no change in tariff classification is required, provided that the good is produced by refining
1509		Olive oil and its fractions, whether or not refined, but not chemically modified	
	1509.10	-Virgin	CC or no change in tariff classification is required, provided that the good is produced by refining
	1509.90	-Other	CC or no change in tariff classification is required, provided that the good is produced by refining
1510		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 1509	
	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified,	CC or no change in tariff classification is required,

		including blends of these oils or fractions with oils or fractions of heading 1509	provided that the good is produced by refining
1511		Palm oil and its fractions, whether or not refined, but not chemically modified	
	1511.10	-Crude oil	CC or no change in tariff classification is required, provided that the good is produced by refining
	1511.90	-Other	CC or no change in tariff classification is required, provided that the good is produced by refining
1512		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	
	1512.11	-- Sunflower-seed or safflower oil and fractions thereof: crude oil	CC or no change in tariff classification is required, provided that the good is produced by refining
	1512.19	-- Sunflower-seed or safflower oil and fractions thereof: other	CC or no change in tariff classification is required, provided that the good is produced by refining
	1512.21	--Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	CC or no change in tariff classification is required, provided that the good is produced by refining
	1512.29	--Cotton-seed oil and its fractions: other	CC or no change in tariff classification is required, provided that the good is produced by refining
1513		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	
	1513.11	--Coconut (copra) oil and its fractions: crude oil	CC or no change in tariff classification is required,

			provided that the good is produced by refining
	1513.19	--Coconut (copra) oil and its fractions: other	CC or no change in tariff classification is required, provided that the good is produced by refining
	1513.21	--Palm kernel or babassu oil and fractions thereof: crude oil	CC or no change in tariff classification is required, provided that the good is produced by refining
	1513.29	--Palm kernel or babassu oil and fractions thereof: other	CC or no change in tariff classification is required, provided that the good is produced by refining
1514		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	
	1514.11	--Low erucic acid rape or colza oil and its fractions: crude oil	CC or no change in tariff classification is required, provided that the good is produced by refining
	1514.19	--Low erucic acid rape or colza oil and its fractions: other	CC or no change in tariff classification is required, provided that the good is produced by refining
	1514.91	--Other: crude oil	CC or no change in tariff classification is required, provided that the good is produced by refining
	1514.99	--Other: other	CC or no change in tariff classification is required, provided that the good is produced by refining
1515		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	

	1515.11	--Linseed oil and its fractions: crude oil	CTH or no change in tariff classification is required, provided that the good is produced by refining
	1515.19	--Linseed oil and its fractions: other	CTH or no change in tariff classification is required, provided that the good is produced by refining
	1515.21	--Maize (corn) oil and its fractions: crude oil	CTH or no change in tariff classification is required, provided that the good is produced by refining
	1515.29	--Maize (corn) oil and its fractions: other	CTH or no change in tariff classification is required, provided that the good is produced by refining
	1515.30	-Castor oil and its fractions	CTH or no change in tariff classification is required, provided that the good is produced by refining
	1515.50	-Sesame oil and its fractions	CTH or no change in tariff classification is required, provided that the good is produced by refining
	1515.90	-other	CTH or no change in tariff classification is required, provided that the good is produced by refining
1516		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	
	1516.10	-Animal fats and oils and their fractions	CTH or no change in tariff classification is required, provided that the good is produced by refining

	1516.20	-Vegetable fats and oils and their fractions	CTH or no change in tariff classification is required, provided that the good is produced by refining
1517		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516	
	1517.10	-Margarine, excluding liquid margarine	CTH or no change in tariff classification is required, provided that the good is produced by refining
	1517.90	-other	CTH or no change in tariff classification is required, provided that the good is produced by refining
1518		Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	
	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	CTH or no change in tariff classification is required, provided that the good is produced by refining
1520		Glycerol, crude; glycerol waters and glycerol lyes	
	1520.00	Glycerol, crude; glycerol waters and glycerol lyes	CTH or no change in tariff classification is required, provided that the good is

			produced by refining
1521		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	
	1521.10	-Vegetable waxes	CTH or no change in tariff classification is required, provided that the good is produced by refining
	1521.90	-Other	CTH or no change in tariff classification is required, provided that the good is produced by refining
1522		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	
	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	CTH or no change in tariff classification is required, provided that the good is produced by refining
		Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
1601		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	
	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	CTH or RVC (40)
1602		Other prepared or preserved meat, meat offal or blood	
	1602.10	-Homogenised preparations	CTH or RVC (40)
	1602.20	-Of liver of any animal	CTH or RVC (40)
	1602.31	--Of poultry of heading 0105: of turkeys	CTH or RVC (40)
	1602.32	--Of poultry of heading 0105: of fowls of the species Gallus domesticus	CTH or RVC (40)
	1602.39	--Of poultry of heading 0105; other	CTH or RVC (40)
	1602.41	--Of swine: hams and cuts thereof	CTH or RVC (40)

	1602.42	--Of swine: shoulders and cuts thereof	CTH or RVC (40)
	1602.49	--Of swine: other, including mixtures	CTH or RVC (40)
	1602.50	-Of bovine animals	CTH or RVC (40)
	1602.90	-Other, including preparations of blood of any animal	CTH or RVC (40)
1603		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	
	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	CTH or RVC (40)
1604		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	
	1604.11	--Fish, whole or in pieces, but not minced: salmon	CTH or RVC (40)
	1604.12	--Fish, whole or in pieces, but not minced: herrings	CTH or RVC (40)
	1604.13	--Fish, whole or in pieces, but not minced: sardines, sardinella and brisling or sprats	CTH or RVC (40)
	1604.14	--Fish, whole or in pieces, but not minced: tunas, skipjack and bonito (Sarda spp.)	CTH or RVC (40)
	1604.15	--Fish, whole or in pieces, but not minced: mackerel	CTH or RVC (40)
	1604.16	--Fish, whole or in pieces, but not minced: anchovies	CTH or RVC (40)
	1604.17	-- Fish, whole or in pieces, but not minced: eels	CTH or RVC (40)
	1604.19	--Fish, whole or in pieces, but not minced: other	CTH or RVC (40)
	1604.20	--Other prepared or preserved fish	CTH or RVC (40)
	1604.31	-- Caviar and caviar substitutes: caviar	CTH or RVC (40)
	1604.32	-- Caviar and Caviar substitutes: caviar substitutes	CTH or RVC (40)
1605		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	
	1605.10	-Crab	CTH or RVC (40)
	1605.21	-- Shrimps and prawns: not in airtight container	CTH or RVC (40)
	1605.29	-- Shrimps and prawns: other	CTH or RVC (40)

	1605.30	-Lobster	CTH or RVC (40)
	1605.40	-Other crustaceans	CTH or RVC (40)
	1605.51	-- Molluscs: oysters	CTH or RVC (40)
	1605.52	-- Molluscs: scallops, including queen scallops	CTH or RVC (40)
	1605.53	-- Molluscs: mussels	CTH or RVC (40)
	1605.54	-- Molluscs: cuttle fish and squid	CTH or RVC (40)
	1605.55	-- Molluscs: octopus	CTH or RVC (40)
	1605.56	-- Molluscs: clams, cockles and arkshells	CTH or RVC (40)
	1605.57	-- Molluscs: abalone	CTH or RVC (40)
	1605.58	-- Molluscs: snails, other than sea snails	CTH or RVC (40)
	1605.59	-- Molluscs: other	CTH or RVC (40)
	1605.61	-- Other aquatic invertebrates: sea cucumber	CTH or RVC (40)
	1605.62	-- Other aquatic invertebrates: sea urchins	CTH or RVC (40)
	1605.63	-- Other aquatic invertebrates: jellyfish	CTH or RVC (40)
	1605.69	-- Other aquatic invertebrates: other	CTH or RVC (40)
		Chapter 17 Sugars and sugar confectionery	
		Chapter note: refining is the transformation of cane raw sugar to refined sugar using the processes of clarification (carbonation or phosphatation), decolourisation (by absorbent carbon or ion exchange resin) and crystallisation.	
1701		Cane or beet sugar and chemically pure sucrose, in solid form:	

	1701.12	-- Raw sugar not containing added flavouring or colouring matter: beet sugar	CC or RVC (40)
	1701.13	-- Raw sugar not containing added flavouring or colouring matter: cane sugar specified in Subheading Note 2 to this Chapter	CC or RVC (40)
	1701.14	-- Raw sugar not containing added flavouring or colouring matter: other cane sugar	CC or RVC (40)
	1701.91	-- Other: containing added flavouring or colouring matter	CTSH
	1701.99	-- Other: other	CTH or RVC (40)
1702		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	1702.11	-- Lactose and lactose syrup: containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CTSH
	1702.19	-- Lactose and lactose syrup: other	CTSH
	1702.20	- Maple sugar and maple syrup	CC or RVC (40)
	1702.30	-- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	CTSH
	1702.40	-- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	CTSH
	1702.50	- Chemically pure fructose	CTSH
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	CTSH
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	CTSH
1703		Molasses resulting from the extraction or refining of sugar:	
	1703.10	- Cane molasses	CTSH
	1703.90	- Other	CTSH

1704		Sugar confectionery (including white chocolate), not containing cocoa:	
	1704.10	- Chewing gum, whether or not sugar-coated	CTSH
	1704.90	- Other	CTSH
		Chapter 18	
		Cocoa and cocoa preparations	
1801		Cocoa beans, whole or broken, raw or roasted	
	1801.00	Cocoa beans, whole or broken, raw or roasted	CC
1802		Cocoa shells, husks, skins and other cocoa waste	
	1802.00	Cocoa shells, husks, skins and other cocoa waste	CC
1803		Cocoa paste, whether or not defatted:	
	1803.10	- Not defatted	CTH or RVC (40)
	1803.20	- Wholly or partly defatted	CTH or RVC (40)
1804		Cocoa butter, fat and oil	
	1804.00	Cocoa butter, fat and oil	CTH or RVC (40)
1805		Cocoa powder, not containing added sugar or other sweetening matter	
	1805.00	Cocoa powder, not containing added sugar or other sweetening matter	CTH or RVC (40)
1806		Chocolate and other food preparations containing cocoa:	
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter	CTH or RVC (40)
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 Kg	CTH or RVC (40)
	1806.31	-- Other, in blocks, slabs or bars: filled	CTH or RVC (40)
	1806.32	-- Other, in blocks, slabs or bars: not filled	CTH or RVC (40)
	1806.90	- Other	CTH or RVC (40)
		Chapter 19	
		Preparations of cereals, flour, starch or milk; pastrycooks' products	

1901		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	1901.10	- Preparations for infant use, put up for retail sale	CTH or RVC (40)
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 1905	CTH or RVC (40)
	1901.90	- Other	CTH or RVC (40)
1902		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	1902.11	-- Uncooked pasta, not stuffed or otherwise prepared: containing eggs	CTH or RVC (40)
	1902.19	-- Uncooked pasta, not stuffed or otherwise prepared: other	CTH or RVC (40)
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	CTH or RVC (40)
	1902.30	- Other pasta	CTH or RVC (40)
	1902.40	- Couscous	CTH or RVC (40)
1903		Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	
	1903.00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CC

1904		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	
	1904.10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	CC
	1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	CC
	1904.30	-Bulgur wheat	CC
	1904.90	-Other	CC
1905		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	
	1905.10	-Crispbread	CTH or RVC (40)
	1905.20	-Gingerbread and the like	CTH or RVC (40)
	1905.31	--Sweet biscuits; waffles and wafers: sweet biscuits	CTH or RVC (40)
	1905.32	--Sweet biscuits; waffles and wafers: waffles and wafers	CTH or RVC (40)
	1905.40	-Rusks, toasted bread and similar toasted products	CTH or RVC (40)
	1905.90	-Other	CTH or RVC (40)
		Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants	
2001		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
	2001.10	-Cucumbers and gherkins	CC
	2001.90	-other	CC

2002		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	
	2002.10	-Tomatoes, whole or in pieces	CC
	2002.90	-other	CC
2003		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	
	2003.10	-Mushrooms of the genus Agaricus	CC
	2003.90	-other	CC
2004		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of 2006	
	2004.10	- Potatoes	CC
	2004.90	-Other vegetables and mixtures of vegetables	CC
2005		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of 2006	
	2005.10	-Homogenised vegetables	CC
	2005.20	-Potatoes	CC
	2005.40	-Peas (Pisum sativum)	CC
	2005.51	--Beans (Vigna spp ., Phaseolus spp .): beans, shelled	CC
	2005.59	--Beans (Vigna spp ., Phaseolus spp .): other	CC
	2005.60	-Asparagus	CC
	2005.70	-Olives	CC
	2005.80	-Sweet corn (Zea mays var. saccharata)	CC
	2005.91	--Other vegetables and mixtures of vegetables: bamboo shoots	CC
	2005.99	--Other vegetables and mixtures of vegetables: other	CC
2006		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacés or crystallised)	

	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacés or crystallised)	CC
2007		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	
	2007.10	-Homogenised preparations	CC
	2007.91	--Other: citrus fruit	CC
	2007.99	--Other: other	CC
2008		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	
	2008.11	--Nuts, ground-nuts and other seeds, whether or not mixed together: groundnuts	CTH
	2008.19	--Nuts, ground-nuts and other seeds, whether or not mixed together: other, including mixtures	CTH
	2008.20	-Pineapples	CTH
	2008.30	-Citrus fruit	CTH
	2008.40	-Pears	CTH
	2008.50	-Apricots	CTH
	2008.60	-Cherries	CTH
	2008.70	-Peaches, including nectarines	CTH
	2008.80	-Strawberries	CTH
	2008.91	-Other, including mixtures other than those of subheading 2008.19: palm hearts	CTH
	2008.93	-- Other, including mixtures other than those of subheading 2008.19: cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-</i>	CTH

		idaea)	
	2008.97	-- Other, including mixtures other than those of subheading 2008.19: mixtures	CTH
	2008.99	-- Other, including mixtures other than those of subheading 2008.19: other	CTH
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
	2009.11	--Orange juice: frozen	CC or RVC (40)
	2009.12	--Orange juice: not frozen, of a Brix value not exceeding 20	CC or RVC (40)
	2009.19	--Orange juice: other	CC or RVC (40)
	2009.21	--Grapefruit (including pomelo) juice: of a Brix value not exceeding 20	CC or RVC (40)
	2009.29	--Grapefruit (including pomelo) juice: other	CC or RVC (40)
	2009.31	--Juice of any other single citrus fruit: of a Brix value not exceeding 20	CC or RVC (40)
	2009.39	--Juice of any other single citrus fruit: other	CC or RVC (40)
	2009.41	--Pineapple juice: of a Brix value not exceeding 20	CC or RVC (40)
	2009.49	--Pineapple juice: other	CC or RVC (40)
	2009.50	-Tomato juice	CC or RVC (40)
	2009.61	--Grape juice (including grape must): of a Brix value not exceeding 30	CC or RVC (40)
	2009.69	--Grape juice (including grape must): other	CC or RVC (40)
	2009.71	--Apple juice: of a Brix value not exceeding 20	CC or RVC (40)
	2009.79	--Apple juice: other	CC or RVC (40)
	2009.81	-- Juice of any other single fruit or vegetable: cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	CC or RVC (40)

	2009.89	-- Juice of any other single fruit or vegetable: other	CC or RVC (40)
	2009.90	Mixtures of juices	CC or RVC (40)
		Chapter 21 Miscellaneous edible preparations	
2101		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	
	2101.11	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: extracts, essences and concentrates	CTH
	2101.12	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CTH
	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	CTH
	2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CTH
2102		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	
	2102.10	- Active yeasts	CTSH
	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	CTSH
	2102.30	- Prepared baking powders	CTSH
2103		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	2103.10	- Soya sauce	CTH or RVC (40)
	2103.20	- Tomato ketchup and other tomato sauces	CTH or RVC (40)
	2103.30	- Mustard flour and meal and prepared mustard	CTH or RVC (40)

	2103.90	- Other	CTH or RVC (40)
2104		Soups and broths and preparations therefor; homogenised composite food preparations:	
	2104.10	- Soups and broths and preparations therefore	CTSH
	2104.20	- Homogenised composite food preparations	CTSH
2105		Ice cream and other edible ice, whether or not containing cocoa	
	2105.00	Ice cream and other edible ice, whether or not containing cocoa	CTSH
2106		Food preparations not elsewhere specified or included:	
	2106.10	- Protein concentrates and textured protein substances	CTSH
	2106.90	- Other	CTSH
		Chapter 22 Beverages, spirits and vinegar	
2201		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	
	2201.10	-Mineral waters and aerated waters	CC
	2201.90	-Other	CC
2202		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	
	2202.10	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC or RVC (40)
	2202.90	-Other	CC or RVC (40)
2203		Beer made from malt	
	2203.00	Beer made from malt	CC or RVC (40)
2204		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:	
	2204.10	- Sparkling wine	CTSH or RVC (40)

	2204.21	-- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: in containers holding 2 l or less	CC or RVC (40)
	2204.29	-- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: other	CC or RVC (40)
	2204.30	- Other grape must	CC or RVC (40)
2205		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	
	2205.10	-In containers holding 2 l or less	CC or RVC (40)
	2205.90	-Other	CC or RVC (40)
2206		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	
	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC or RVC (40)
2207		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. Or higher; ethyl alcohol and other spirits, denatured, of any strength	
	2207.10	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	CC or RVC (40)
	2207.20	-Ethyl alcohol and other spirits, denatured, of any strength	CC or RVC (40)
2208		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages	
	2208.20	-Spirits obtained by distilling grape wine or grape marc	CTH or RVC (40)
	2208.30	-Whiskies	CTH or RVC (40)
	2208.40	-Rum and other spirits obtained by distilling fermented sugar-cane products	CTH or RVC (40)
	2208.50	-Gin and Geneva	CTH or RVC (40)

	2208.60	-Vodka	CTH or RVC (40)
	2208.70	-Liqueurs and cordials	CTH or RVC (40)
	2208.90	-Other	CTH or RVC (40)
2209		Vinegar and substitutes for vinegar obtained from acetic acid	
	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	CTH or RVC (40)
		Chapter 23 Residues and waste from the food industries; prepared animal fodder	
2301		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	
	2301.10	-Flours, meals and pellets, of meat or meat offal; greaves	CC
	2301.20	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	CC
2302		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	
	2302.10	-Of maize (corn)	CC
	2302.30	-Of wheat	CC
	2302.40	-Of other cereals	CC
	2302.50	-Of leguminous plants	CC
2303		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	
	2303.10	-Residues of starch manufacture and similar residues	CC
	2303.20	-Beet-pulp, bagasse and other waste of sugar manufacture	CC
	2303.30	-Brewing or distilling dregs and waste	CC

2304		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	
	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	CC
2305		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	
	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	CC
2306		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or heading 2305	
	2306.10	-Of cotton seeds	CTH
	2306.20	-Of linseed	CTH
	2306.30	-Of sunflower seeds	CTH
	2306.41	--Of rape or colza seeds: of low erucic acid rape or colza seeds	CTH
	2306.49	--Of rape or colza seeds: other	CTH
	2306.50	-Of coconut or copra	CTH
	2306.60	-Of palm nuts or kernels	CTH
	2306.90	-Other	CTH
2307		Wine lees; argol	
	2307.00	Wine lees; argol	CTH
2308		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	
	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

2309		Preparations of a kind used in animal feeding	
	2309.10	-Dog or cat food, put up for retail sale	CTH
	2309.90	-Other	CTH
		Chapter 24 Tobacco and manufactured tobacco substitutes	
2401		Unmanufactured tobacco; tobacco refuse	
	2401.10	-Tobacco, not stemmed/stripped	CC
	2401.20	-Tobacco, partly or wholly stemmed/stripped	CC
	2401.30	-Tobacco refuse	CC
2402		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	
	2402.10	-Cigars, cheroots and cigarillos, containing tobacco	CC or RVC (45)
	2402.20	-Cigarettes containing tobacco	CC or RVC (45)
	2402.90	-Other	CC or RVC (45)
2403		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	
	2403.11	-- Smoking tobacco, whether or not containing tobacco substitutes in any proportion: water pipe tobacco specified in Subheading Note 1 to this Chapter	CC or RVC (45)
	2403.19	-- Smoking tobacco, whether or not containing tobacco substitutes in any proportion: other	CC or RVC (45)
	2403.91	--Other: "homogenised" or "reconstituted" tobacco	CC or RVC (45)
	2403.99	--Other: other	CC or RVC (45)
		Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement	
2501	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	CTH
2502	2502.00	Unroasted iron pyrites	CTH
2503	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	CTH

2504		Natural graphite	
	2504.10	- In powder or in flakes	CTH
	2504.90	- Other	CTH
2505		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of chapter 26	
	2505.10	- Silica sands and quartz sands	CTH
	2505.90	- Other	CTH
2506		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
	2506.10	- Quartz	CTH
	2506.20	- Quartzite	CTH
2507	2507.00	Kaolin and other kaolinic clays, whether or not calcined	CTH
2508		Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	
	2508.10	- Bentonite	CTH
	2508.30	- Fire-clay	CTH
	2508.40	- Other clays	CTH
	2508.50	- Andalusite, kyanite and sillimanite	CTH
	2508.60	- Mullite	CTH
	2508.70	- Chamotte or dinas earths	CTH
2509	2509.00	Chalk	CTH
2510		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	
	2510.10	- Unground	CTH
	2510.20	- Ground	CTH

2511		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of 2816	CTH
	2511.10	- Natural barium sulphate (barytes)	CTH
	2511.20	- Natural barium carbonate (witherite)	CTH
2512	2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	CTH
2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	
	2513.10	- Pumice stone	CTH
	2513.20	- Emery, natural corundum, natural garnet and other natural abrasives	CTH
2514	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH
2515		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
	2515.11	- Marble and travertine: crude or roughly trimmed	CTH
	2515.12	- Marble and travertine: merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH
	2515.20	'- Ecaussine and other calcareous monumental or building stone; alabaster	CTH

2516		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
	2516.11	-- Granite: crude or roughly trimmed	CTH
	2516.12	-- Granite: merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH
	2516.20	- Sandstone	CTH
	2516.90	- Other monumental or building stone	CTH
2517		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or heading 2516, whether or not heat-treated:	
2517	2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	CTH
2517	2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in	CTH

		subheading 2517.10	
2517	2517.30	- Tarred macadam	CTSH
2517	2517.41	-- Granules, chippings and powder, of stones of heading 2515 or heading 2516, whether or not heat-treated: of marble	CTH
2517	2517.49	-- Granules, chippings and powder, of stones of heading 2515 or heading 2516, whether or not heat-treated: other	CTH
2518		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix	
	2518.10	- Dolomite, not calcined or sintered	CTH
	2518.20	- Calcined or sintered dolomite	CTH
	2518.30	- Dolomite ramming mix	CTH
2519		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	
	2519.10	- Natural magnesium carbonate (magnesite)	CTH
	2519.90	– Other	CTH
2520		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not	

		coloured, with or without small quantities of accelerators or retarders	
	2520.10	- Gypsum; anhydrite	CTH
	2520.20	- Plasters	CTH
2521	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	CTH
2522		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	
	2522.10	- Quicklime	CTH
	2522.20	- Slaked lime	CTH
	2522.30	- Hydraulic lime	CTH
2523		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:	
2523	2523.10	- Cement clinkers	CTH
2523	2523.21	- Portland cement: white cement, whether or not artificially coloured	CTSH, except from subheadings 252329 through 252390
2523	2523.29	- Portland cement: other	CTSH, except from subheadings 252321 through 252390
2523	2523.30	- Aluminous cement	CTH
2523	2523.90	- Other hydraulic cements	CTH
2524		Asbestos	
	2524.10	- Crocidolite	CTH
	2524.90	- Other	CTH
2525		Mica, including splittings; mica waste	
	2525.10	- Crude mica and mica rifted into sheets or splittings	CTH

	2525.20	- Mica powder	CTH
	2525.30	- Mica waste	CTH
2526		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	
	2526.10	- Not crushed, not powdered	CTH
	2526.20	- Crushed or powdered	CTH
2528	2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight	CTH
2529		Feldspar; leucite, nepheline and nepheline syenite; fluorspar	
	2529.10	- Feldspar	CTH
	2529.21	- Fluorspar: containing by weight 97% or less of calcium fluoride	CTH
	2529.22	- Fluorspar: containing by weight more than 97% of calcium fluoride	CTH
	2529.30	- Leucite; nepheline and nepheline syenite	CTH
2530		Mineral substances not elsewhere specified or included	
	2530.10	- Vermiculite, perlite and chlorites, unexpanded	CTH
	2530.20	- Kieserite, epsomite (natural magnesium sulphates)	CTH
	2530.90	-Other	CTH
		Chapter 26 Ores, slag and ash	
2601		Iron ores and concentrates, including roasted iron pyrites	CTH
2602		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	CTH

2603		Copper ores and concentrates	CTH
2604		Nickel ores and concentrates	CTH
2605		Cobalt ores and concentrates	CTH
2606		Aluminium ores and concentrates	CTH
2607		Lead ores and concentrates	CTH
2608		Zinc ores and concentrates	CTH
2609		Tin ores and concentrates	CTH
2610		Chromium ores and concentrates	CTH
2611		Tungsten ores and concentrates	CTH
2612		Uranium or thorium ores and concentrates	CTH
2613		Molybdenum ores and concentrates	CTH
2614		Titanium ores and concentrates	CTH
2615		Niobium, tantalum, vanadium or zirconium ores and concentrates	CTH
2616		Precious metal ores and concentrates	CTH
2617		Other ores and concentrates	CTH
2618		Granulated slag (slag sand) from the manufacture of iron or steel	CTH
2619		Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	CTH
2620		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	CTH
2621		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	CTH
		Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	

		<p>Chapter note: for the purposes of this chapter a "chemical reaction is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule.</p> <p>The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:</p> <p>(a) dissolving in water or other solvents;</p> <p>(b) the elimination of solvents including solvent water; or</p> <p>(c) the addition or elimination of water of crystallization.</p>	
		<p>For the purposes of heading 2710 (a) atmospheric distillation - a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; or (b) vacuum distillation - distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.</p>	
2701		Coal; briquettes, ovoids and similar solid fuels manufactured from coal	CTH
2702		Lignite, whether or not agglomerated, excluding jet	CTH
2703		Peat (including peat litter), whether or not agglomerated	CTH
2704		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	CTH
2705		Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous	CTH

		hydrocarbons	
2706		Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	CTH
2707		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:	
2707	2707.10	- Benzol (Benzene)	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707	2707.20	- Toluol (Toluene)	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707	2707.30	- Xylol (Xylenes)	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707	2707.40	- Naphthalene	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707	2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction

2707	2707.91	- Other: creosote oils	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2707	2707.99	- Other: other	CTH ; or CTSH provided that the good resulting from such change is the product of a chemical reaction
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars	
	2708.10	- Pitch	CTH
	2708.20	- Pitch coke	CTH
2709	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude	CTH
2710		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	
	2710.12	-- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: light oils and preparations	CTH ; or CTSH provided the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
	2710.19	-- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from	CTH ; or CTSH provided the good resulting from such change is the product of a chemical reaction,

		bituminous minerals, these oils being the basic constituents of the preparations, and other than waste oils: other	atmospheric distillation or vacuum distillation.
	2710.20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	CTH ; or CTSH provided the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
	2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH ; or CTSH provided the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
	2710.99	Other	CTH ; or CTSH provided the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation.
2711		Petroleum gases and other gaseous hydrocarbons	CTH
2712		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	CTH
2713		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	CTH
2714		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	CTH
2715		Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral	CTH

		tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	
2716		Electrical energy	CTH
		Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	
2801		Fluorine, chlorine, bromine and iodine:	
	2801.10	- Chlorine	CTH
	2801.20	- Iodine	CTH
	2801.30	- Fluorine; bromine	CTH
2802		Sulphur, sublimed or precipitated; colloidal sulphur	CTH
2803		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	CTH
2804		Hydrogen, rare gases and other non-metals:	
	2804.10	- Hydrogen	CTSH
	2804.21	- Rare gases: argon	CTSH
	2804.29	- Rare gases: other	CTSH
	2804.30	- Nitrogen	CTSH
	2804.40	- Oxygen	CTSH
	2804.50	- Boron; tellurium	CTSH
	2804.61	- Silicon: containing by weight not less than 99.99% of silicon	CTSH
	2804.69	- Silicon: other	CTSH
	2804.70	- Phosphorus	CTSH
	2804.80	- Arsenic	CTSH
	2804.90	- Selenium	CTSH
2805		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	CTH
2806		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:	
	2806.10	- Hydrogen chloride (hydrochloric acid)	CTSH
	2806.20	- Chlorosulphuric acid	CTSH
2807		Sulphuric acid; oleum	CTH

2808		Nitric acid; sulphonitric acids	CTH
2809		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:	
	2809.10	- Diphosphorus pentaoxide	CTSH
	2809.20	- Phosphoric acid and polyphosphoric acids	CTSH
2810		Oxides of boron; boric acids	CTH
2811		Other inorganic acids and other inorganic oxygen compounds of non-metals:	
	2811.11	- Other inorganic acids: hydrogen fluoride (hydrofluoric acid)	CTSH
	2811.19	- Other inorganic acids: other	CTSH
	2811.21	- Other inorganic oxygen compounds of non-metals: carbon dioxide	CTSH
	2811.22	- Other inorganic oxygen compounds of non-metals: silicon dioxide	CTSH
	2811.29	- Other	CTSH
2812		Halides and halide oxides of non-metals:	
	2812.10	- Chlorides and chloride oxides	CTSH
	2812.90	- Other	CTSH
2813		Sulphides of non-metals; commercial phosphorus trisulphide:	
	2813.10	- Carbon disulphide	CTSH
	2813.90	- Other	CTSH
2814		Ammonia, anhydrous or in aqueous solution	CTH
2815		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
	2815.11	- Sodium hydroxide (caustic soda): solid	CTSH
	2815.12	- Sodium hydroxide (caustic soda): in aqueous solution (soda lye or liquid soda)	CTSH
	2815.20	- Potassium hydroxide (caustic potash)	CTSH
	2815.30	- Peroxides of sodium or potassium	CTSH
2816		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	

	2816.10	- Hydroxide and peroxide of magnesium	CTSH
	2816.40	- Oxides, hydroxides and peroxides, of strontium or barium	CTSH
2817		Zinc oxide; zinc peroxide	CTH
2818		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:	
	2818.10	- Artificial corundum, whether or not chemically defined	CTSH
	2818.20	- Aluminium oxide, other than artificial corundum	CTSH
	2818.30	- Aluminium hydroxide	CTSH
2819		Chromium oxides and hydroxides:	
	2819.10	- Chromium trioxide	CTSH
	2819.90	- Other	CTSH
2820		Manganese oxides:	
	2820.10	- Manganese dioxide	CTSH
	2820.90	- Other	CTSH
2821		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3:	
	2821.10	- Iron oxides and hydroxides	CTSH
	2821.20	- Earth colours	CTSH
2822		Cobalt oxides and hydroxides; commercial cobalt oxides	CTH
2823		Titanium oxides	CTH
2824		Lead oxides; red lead and orange lead:	
	2824.10	- Lead monoxide (litharge, massicot)	CTSH
	2824.90	- Other	CTSH
2825		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:	
	2825.10	- Hydrazine and hydroxylamine and their inorganic salts	CTSH
	2825.20	- Lithium oxide and hydroxide	CTSH
	2825.30	- Vanadium oxides and hydroxides	CTSH
	2825.40	- Nickel oxides and hydroxides	CTSH
	2825.50	- Copper oxides and hydroxides	CTSH
	2825.60	- Germanium oxides and zirconium dioxide	CTSH

	2825.70	- Molybdenum oxides and hydroxides	CTSH
	2825.80	- Antimony oxides	CTSH
	2825.90	- Other	CTSH
2826		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	
	2826.12	- Fluorides: of aluminium	CTSH
	2826.19	- Fluorides: other	CTSH
	2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)	CTSH
	2826.90	- Other	CTSH
2827		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:	
	2827.10	- Ammonium chloride	CTSH
	2827.20	- Calcium chloride	CTSH
	2827.31	- Other chlorides: of magnesium	CTSH
	2827.32	- Other chlorides: of aluminium	CTSH
	2827.35	- Other chlorides: of nickel	CTSH
	2827.39	- Other chlorides: other	CTSH
	2827.41	- Chloride oxides and chloride hydroxides: of copper	CTSH
	2827.49	- Chloride oxides and chloride hydroxides: other	CTSH
	2827.51	- Bromides and bromide oxides: bromides of sodium or of potassium	CTSH
	2827.59	- Bromides and bromide oxides: other	CTSH
	2827.60	- Iodides and iodide oxides	CTSH
2828		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	
	2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites	CTSH
	2828.90	- Other	CTSH
2829		Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	
	2829.11	- Chlorates: of sodium	CTSH
	2829.19	- Chlorates: other	CTSH
	2829.90	- Other	CTSH
2830		Sulphides; polysulphides, whether or not chemically	

		defined:	
	2830.10	- Sodium sulphides	CTSH
	2830.90	- Other	CTSH
2831		Dithionites and sulfoxylates:	
	2831.10	- Of sodium	CTSH
	2831.90	- Other	CTSH
2832		Sulphites; thiosulphates:	
	2832.10	- Sodium sulphites	CTSH
	2832.20	- Other sulphites	CTSH
	2832.30	- Thiosulphates	CTSH
2833		Sulphates; alums; peroxosulphates (persulphates):	
	2833.11	-- Sodium sulphates: disodium sulphate	CTSH
	2833.19	-- Sodium sulphates: other	CTSH
	2833.21	-- Other sulphates: of magnesium	CTSH
	2833.22	-- Other sulphates: of aluminium	CTSH
	2833.24	-- Other sulphates: of nickel	CTSH
	2833.25	-- Other sulphates: of copper	CTSH
	2833.27	-- Other sulphates: of barium	CTSH
	2833.29	-- Other sulphates: other	CTSH
	2833.30	- Alums	CTSH
	2833.40	- Peroxosulphates (persulphates)	CTSH
2834		Nitrites; nitrates:	
	2834.10	- Nitrites	CTSH
	2834.21	-- Nitrates: of potassium	CTSH
	2834.29	-- Nitrates: other	CTSH
2835		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates; polyphosphates, whether or not chemically defined:	
	2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	CTSH
	2835.22	-- Phosphates: of mono-or disodium	CTSH
	2835.24	-- Phosphates: of potassium	CTSH
	2835.25	-- Phosphates: calcium hydrogenorthophosphate ("dicalcium phosphate")	CTSH
	2835.26	-- Phosphates: other phosphates of calcium	CTSH

	2835.29	-- Phosphates: other	CTSH
	2835.31	-- Polyphosphates: sodium triphosphate (sodium tripolyphosphate)	CTSH
	2835.39	-- Polyphosphates: other	CTSH
2836		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:	
	2836.20	- Disodium carbonate	CTSH
	2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)	CTSH
	2836.40	- Potassium carbonates	CTSH
	2836.50	- Calcium carbonate	CTSH
	2836.60	- Barium carbonate	CTSH
	2836.91	- Lithium carbonates	CTSH
	2836.92	-- Other: strontium carbonate	CTSH
	2836.99	-- Other: other	CTSH
2837		Cyanides, cyanide oxides and complex cyanides:	
	2837.11	-- Cyanides and cyanide oxides: of sodium	CTSH
	2837.19	-- Cyanides and cyanide oxides: other	CTSH
	2837.20	- Complex cyanides	CTSH
2839		Silicates; commercial alkali metal silicates:	
	2839.11	- Of sodium: sodium metasilicates	CTSH
	2839.19	- Of sodium: other	CTSH
	2839.90	- Other	CTSH
2840		Borates; peroxoborates (perborates):	
	2840.11	-- Disodium tetraborate (refined borax): anhydrous	CTSH
	2840.19	-- Disodium tetraborate (refined borax): other	CTSH
	2840.20	- Other borates	CTSH
	2840.30	- Peroxoborates (perborates)	CTSH
2841		Salts of oxometallic or peroxometallic acids:	
	2841.30	- Sodium dichromate	CTSH
	2841.50	- Other chromates and dichromates; peroxochromates	CTSH
	2841.61	-- Manganites, manganates and permanganates: potassium permanganate	CTSH
	2841.69	-- Manganites, manganates and permanganates: other	CTSH
	2841.70	- Molybdates	CTSH

	2841.80	- Tungstates (wolframates)	CTSH
	2841.90	- Other	CTSH
2842		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:	
	2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	CTSH
	2842.90	- Other	CTSH
2843		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	
	2843.10	- Colloidal precious metals	CTSH
	2843.21	-- Silver compounds: silver nitrate	CTSH
	2843.29	-- Silver compounds: other	CTSH
	2843.30	- Gold compounds	CTSH
	2843.90	- Other compounds; amalgams	CTSH
2844		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:	
2844	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	CTSH
2844	2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	CTSH
2844	2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	CTSH

2844	2844.40	- Radioactive elements and isotopes and compounds other than those of subheadings 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	CTSH
2844	2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTSH
2845		Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined	CTH
2846		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:	
	2846.10	- Cerium compounds	CTSH
	2846.90	- Other	CTSH
2847		Hydrogen peroxide, whether or not solidified with urea	CTH
2848	2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	CTH
2849		Carbides, whether or not chemically defined:	
2849	2849.10	- Of calcium	CTSH
2849	2849.20	- Of silicon	CTSH
2849	2849.90	- Other	CTSH
2850	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	CTH
2852		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams	
	2852.10	- Chemically defined	CTH
	2852.90	- other	CTSH

2853		Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	CTH
		Chapter 29 Organic chemicals	
2901		Acyclic hydrocarbons:	
	2901.10	- Saturated	CTSH
	2901.21	-- Unsaturated: ethylene	CTSH
	2901.22	-- Unsaturated: propene (propylene)	CTSH
	2901.23	-- Unsaturated: butene (butylene) and isomers thereof	CTSH
	2901.24	-- Unsaturated: buta-1,3-diene and isoprene	CTSH
	2901.29	-- Unsaturated: other	CTSH
2902		Cyclic hydrocarbons:	
	2902.11	-- Cyclanes, cyclenes and cycloterpenes: cyclohexane	CTSH
	2902.19	-- Cyclanes, cyclenes and cycloterpenes: other	CTSH
	2902.20	- Benzene	CTSH
	2902.30	- Toluene	CTSH
	2902.41	-- Xylenes: o-xylene	CTSH
	2902.42	-- Xylenes: m-xylene	CTSH
	2902.43	-- Xylenes: p-xylene	CTSH
	2902.44	-- Xylenes: mixed xylene isomers	CTSH
	2902.50	- Styrene	CTSH
	2902.60	- Ethylbenzene	CTSH
	2902.70	- Cumene	CTSH
	2902.90	- Other	CTSH
2903		Halogenated derivatives of hydrocarbons:	
	2903.11	-- Saturated chlorinated derivatives of acyclic hydrocarbons: chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTSH
	2903.12	-- Saturated chlorinated derivatives of acyclic hydrocarbons: dichloromethane (methylene chloride)	CTSH
	2903.13	-- Saturated chlorinated derivatives of acyclic hydrocarbons: chloroform (trichloromethane)	CTSH

	2903.14	-- Saturated chlorinated derivatives of acyclic hydrocarbons: carbon tetrachloride	CTSH
	2903.15	- saturated chlorinated derivatives of acyclic hydrocarbons: ethylene dichloride (ISO) (1,2-dichloroethane)	CTSH
	2903.19	-- Saturated chlorinated derivatives of acyclic hydrocarbons: other	CTSH
	2903.21	-- Unsaturated chlorinated derivatives of acyclic hydrocarbons: vinyl chloride (chloroethylene)	CTSH
	2903.22	-- Unsaturated chlorinated derivatives of acyclic hydrocarbons: trichloroethylene	CTSH
	2903.23	-- Unsaturated chlorinated derivatives of acyclic hydrocarbons: tetrachloroethylene (perchloroethylene)	CTSH
	2903.29	-- Unsaturated chlorinated derivatives of acyclic hydrocarbons: other	CTSH
	2903.31	-- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: ethylene dibromide (ISO) (1,2-dibromoethane)	CTSH
	2903.39	-- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: other	CTSH
	2903.71	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: chlorodifluoromethane	CTSH
	2903.72	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichlorotrifluoroethanes	CTSH
	2903.73	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichlorofluoroethanes	CTSH
	2903.74	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: chlorodifluoroethanes	CTSH
	2903.75	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichloropentafluoropropanes	CTSH

	2903.76	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTSH
	2903.77	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other, perhalogenated only with fluorine and chlorine	CTSH
	2903.78	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other perhalogenated derivatives	CTSH
	2903.79	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other	CTSH
	2903.81	-- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTSH
	2903.82	-- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTSH
	2903.89	-- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: other	CTSH
	2903.91	-- Halogenated derivatives of aromatic hydrocarbons: chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	CTSH
	2903.92	- Halogenated derivatives of aromatic hydrocarbons: hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	CTSH
	2903.99	-- Halogenated derivatives of aromatic hydrocarbons: other	CTSH
2904		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	
	2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters	CTSH
	2904.20	- Derivatives containing only nitro or only nitroso groups	CTSH
	2904.90	- Other	CTSH

2905		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2905.11	-- Saturated monohydric alcohols: methanol (methyl alcohol)	CTSH
	2905.12	-- Saturated monohydric alcohols: propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTSH
	2905.13	-- Saturated monohydric alcohols: butan-1-ol (n-butyl alcohol)	CTSH
	2905.14	-- Saturated monohydric alcohols: other butanols	CTSH
	2905.16	-- Saturated monohydric alcohols: octanol (octyl alcohol) and isomers thereof	CTSH or RVC (40)
	2905.17	-- Saturated monohydric alcohols: dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTSH or RVC (40)
	2905.19	- Saturated monohydric alcohols: other	CTSH or RVC (40)
	2905.22	- Unsaturated monohydric alcohols: acrylic terpene alcohols	CTSH
	2905.29	- Unsaturated monohydric alcohols: other	CTSH
	2905.31	-- Diols: ethylene glycol (ethanediol)	CTSH
	2905.32	-- Diols: propylene glycol (propane-1,2-diol)	CTSH
	2905.39	-- Diols: other	CTSH
	2905.41	-- Other polyhydric alcohols: 2-ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTSH
	2905.42	-- Other polyhydric alcohols: pentaerythritol	CTSH
	2905.43	-- Other polyhydric alcohols: mannitol	CTSH
	2905.44	-- Other polyhydric alcohols: d-glucitol (sorbitol)	CTSH
	2905.45	-- Other polyhydric alcohols: glycerol	CTSH or RVC (40)
	2905.49	-- Other polyhydric alcohols: other	CTSH
	2905.51	-- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: ethchlorvynol (INN)	CTSH
	2905.59	-- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: other	CTSH
2906		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	

	2906.11	-- Cyclanic, cyclenic or cycloterpenic: menthol	CTSH
	2906.12	-- Cyclanic, cyclenic or cycloterpenic: cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	CTSH
	2906.13	-- Cyclanic, cyclenic or cycloterpenic: sterols and inositols	CTSH
	2906.19	-- Cyclanic, cyclenic or cycloterpenic: other	CTSH
	2906.21	-- Aromatic: benzyl alcohol	CTSH
	2906.29	-- Aromatic: other	CTSH
2907		Phenols; phenol-alcohols:	
	2907.11	-- Monophenols: phenol (hydroxybenzene) and its salt	CTSH
	2907.12	-- Monophenols: cresols and their salts	CTSH
	2907.13	-- Monophenols: octylphenol, nonylphenol and their isomers; salts thereof	CTSH
	2907.15	-- Monophenols: naphthols and their salts	CTSH
	2907.19	-- Monophenols: other	CTSH
	2907.21	-- Polyphenols; phenol alcohols: resorcinol and its salts	CTSH
	2907.22	-- Polyphenols; phenol alcohols: hydroquinone (quinol) and its salts	CTSH
	2907.23	-- Polyphenols; phenol alcohols: 4,4'-isopropylidenediphenol (bisphenol a, diphenylolpropane) and its salts	CTSH
	2907.29	-- Polyphenols; phenol alcohols: other	CTSH
2908		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	
		- Derivatives containing only halogenated substituents and their salts:	
	2908.11	-- Pentachlorophenol (ISO)	CTH
	2908.19	-- Other	CTH
		- Other	
	2908.91	-- Dinoseb (ISO) and its salts	CTH
	2908.92	-- 4,6dinitro-o-cresol (DNOC (ISO)) and its salts	CTH
	2908.99	-- Other	CTH

2909		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2909.11	-- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: diethyl ether	CTSH
	2909.19	-- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: other	CTSH
	2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
	2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
	2909.41	-- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: 2,2'-oxydiethanol (diethylene glycol, digol)	CTSH
	2909.43	-- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: monobutyl ethers of ethylene glycol or of diethylene glycol	CTSH
	2909.44	-- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: other monoalkylethers of ethylene glycol or of diethylene glycol	CTSH
	2909.49	-- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: other	CTSH
	2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
	2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2910		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2910.10	- Oxirane (ethylene oxide)	CTSH

	2910.20	- Methyloxirane (propylene oxide)	CTSH
	2910.30	- 1-chloro-2,3-epoxypropane (epichlorohydrin)	CTSH
	2910.40	- Dieldrin (ISO, INN)	CTSH
	2910.90	- Other	CTSH
2911	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH
2912		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:	
	2912.11	-- Acyclic aldehydes without other oxygen function: methanal (formaldehyde)	CTSH
	2912.12	-- Acyclic aldehydes without other oxygen function: ethanal (acetaldehyde)	CTSH
	2912.19	-- Acyclic aldehydes without other oxygen function: other	CTSH
	2912.21	-- Cyclic aldehydes without other oxygen function: benzaldehyde	CTSH
	2912.29	-- Cyclic aldehydes without other oxygen function: other	CTSH
	2912.41	-- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTSH
	2912.42	-- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTSH
	2912.49	-- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: other	CTSH
	2912.50	- Cyclic polymers of aldehydes	CTSH
	2912.60	- Paraformaldehyde	CTSH
2913	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	CTH
2914		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2914.11	-- Acyclic ketones without other oxygen function: acetone	CTSH
	2914.12	-- Acyclic ketones without other oxygen function: butanone (methyl ethyl ketone)	CTSH

	2914.13	-- Acyclic ketones without other oxygen function: 4-methylpentan-2-one (methyl isobutyl ketone)	CTSH
	2914.19	-- Acyclic ketones without other oxygen function: other	CTSH
	2914.22	-- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: cyclohexanone and methylcyclohexanones	CTSH
	2914.23	-- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: ionones and methylionones	CTSH
	2914.29	-- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: other	CTSH
	2914.31	-- Aromatic ketones without other oxygen function: phenylacetone (phenylpropan-2-one)	CTSH
	2914.39	-- Aromatic ketones without other oxygen function: other	CTSH
	2914.40	- Ketone-alcohols and ketone-aldehydes:	CTSH
	2914.50	- Ketone-phenols and ketones with other oxygen function	CTSH
	2914.61	-- Quinones: anthraquinone	CTSH
	2914.69	-- Quinones: other	CTSH
	2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2915		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2915.11	-- Formic acid, its salts and esters: formic acid	CTSH
	2915.12	-- Formic acid, its salts and esters: salts of formic acid	CTSH
	2915.13	-- Formic acid, its salts and esters: esters of formic acid	CTSH
	2915.21	-- Acetic acid and its salts; acetic anhydride: acetic acid	CTSH
	2915.24	-- Acetic acid and its salts; acetic anhydride: acetic anhydride	CTSH
	2915.29	-- Acetic acid and its salts; acetic anhydride: other	CTSH
	2915.31	-- Esters of acetic acid: ethyl acetate	CTSH
	2915.32	-- Esters of acetic acid: vinyl acetate	CTSH
	2915.33	-- Esters of acetic acid: n-butylacetate	CTSH
	2915.36	-- Esters of acetic acid: dinoseb (ISO) acetate	CTSH
	2915.39	-- Esters of acetic acid: other	CTSH

	2915.40	- Mono-, di-or trichloroacetic acids, their salts and esters	CTSH
	2915.50	- Propionic acid, its salts and esters	CTSH
	2915.60	- Butanoic acids, pentanoic acids, their salts and esters	CTSH
	2915.70	- Palmitic acid, stearic acid, their salts and esters	CTSH or RVC (40)
	2915.90	- Other	CTSH or RVC (40)
2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2916.11	-- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: acrylic acid and its salts	CTSH
	2916.12	-- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of acrylic acid	CTSH
	2916.13	-- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: methacrylic acid and its salts	CTSH
	2916.14	-- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of methacrylic acid	CTSH
	2916.15	-- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: oleic, linoleic or linolenic acids, their salts and esters	CTSH or RVC (40)
	2916.16	-- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: binapacryl (ISO)	CTSH or RVC (40)
	2916.19	-- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTSH or RVC (40)
	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH

	2916.31	-- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: benzoic acid, its salts and esters	CTSH
	2916.32	-- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: benzoyl peroxide and benzoyl chloride	CTSH
	2916.34	-- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: phenylacetic acid and its salts	CTSH
	2916.39	-- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTSH
2917		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2917.11	-- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: oxalic acid, its salts and esters	CTSH
	2917.12	-- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: adipic acid, its salts and esters	CTSH
	2917.13	-- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: azelaic acid, sebacic acid, their salts and esters	CTSH
	2917.14	-- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: maleic anhydride	CTSH
	2917.19	-- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTSH
	2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
	2917.32	-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dioctyl orthophthalates	CTSH

	2917.33	-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dinonyl or didecyl orthophthalates	CTSH
	2917.34	-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other esters of orthophthalic acid	CTSH
	2917.35	-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: phthalic anhydride	CTSH
	2917.36	-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: terephthalic acid and its salts	CTSH
	2917.37	-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dimethyl terephthalate	CTSH
	2917.39	-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTSH
2918		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2918.11	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: lactic acid, its salts and esters	CTSH
	2918.12	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: tartaric acid	CTSH
	2918.13	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salts and esters of tartaric acid	CTSH
	2918.14	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: citric acid	CTSH

	2918.15	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salts and esters of citric acid	CTSH
	2918.16	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: gluconic acid, its salts and esters	CTSH
	2918.18	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: chlorobenzilate (ISO)	CTSH
	2918.19	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTSH
	2918.21	-- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salicylic acid and its salts	CTSH
	2918.22	-- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: o-acetylsalicylic acid, its salts and esters	CTSH
	2918.23	-- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other esters of salicylic acid and their salts	CTSH
	2918.29	-- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTSH
	2918.30	-- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
	2918.91	-- Other: 2,4,5-t (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	CTSH
	2918.99	-- Other: other	CTSH

2919		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH
	2919.10	- Tris(2,3-dibromopropyl) phosphate	CTH
	2919.90	- Other	CTH
2920		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2920.11	-- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	CTSH
	2920.19	-- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: other	CTSH
	2920.90	- Other	CTSH
2921		Amine-function compounds:	
	2921.11	-- Acyclic monoamines and their derivatives; salts thereof: methylamine, di- or trimethylamine and their salts	CTSH
	2921.19	-- Acyclic monoamines and their derivatives; salts thereof: other	CTSH
	2921.21	-- Acyclic polyamines and their derivatives; salts thereof: ethylenediamine and its salts	CTSH
	2921.22	-- Acyclic polyamines and their derivatives; salts thereof: hexamethylenediamine and its salts	CTSH
	2921.29	-- Acyclic polyamines and their derivatives; salts thereof: other	CTSH
	2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTSH
	2921.41	-- Aromatic monoamines and their derivatives; salts thereof: aniline and its salts	CTSH

	2921.42	-- Aromatic monoamines and their derivatives; salts thereof: aniline derivatives and their salts	CTSH
	2921.43	-- Aromatic monoamines and their derivatives; salts thereof: toluidines and their derivatives; salts thereof	CTSH
	2921.44	-- Aromatic monoamines and their derivatives; salts thereof: diphenylamine and its derivatives; salts thereof	CTSH
	2921.45	-- Aromatic monoamines and their derivatives; salts thereof: 1-naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTSH
	2921.46	-- Aromatic monoamines and their derivatives; salts thereof: amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfetamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTSH
	2921.49	-- Aromatic monoamines and their derivatives; salts thereof: other	CTSH
	2921.51	-- Aromatic polyamines and their derivatives; salts thereof: <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTSH
	2921.59	-- Aromatic polyamines and their derivatives; salts thereof: other	CTSH
2922		Oxygen-function amino-compounds:	
	2922.11	--Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: monoethanolamine and its salts	CTSH
	2922.12	--Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: diethanolamine and its salts	CTSH
	2922.13	--Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: triethanolamine and its salts	CTSH
	2922.14	--Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: dextropropoxyphene (INN) and its salts	CTSH

	2922.19	--Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: other	CTSH
	2922.21	--Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: aminohydroxynaphthalenesulphonic acids and their salts	CTSH
	2922.29	--Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: other	CTSH
	2922.31	--Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	CTSH
	2922.39	--Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: other	CTSH
	2922.41	--Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: lysine and its esters; salts thereof	CTSH
	2922.42	--Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: glutamic acid and its salts	CTSH
	2922.43	--Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: anthranilic acid and its salts	CTSH
	2922.44	--Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: tilidine (INN) and its salts	CTSH
	2922.49	--Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: other	CTSH
	2922.50	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTSH
2923		Quaternary Ammonium Salts And Hydroxides; Lecithins And Other Phosphoaminolipids:	

	2923.10	-Choline and its salts	CTSH
	2923.20	-Lecithins and other phosphoaminolipids	CTSH
	2923.90	-Other	CTSH
2924		Carboxamide-Function Compounds; Amide-Function Compounds Of Carbonic Acid:	
	2924.11	--Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: meprobamate (INN)	CTSH
	2924.12	--Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTSH
	2924.19	--Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: other	CTSH
	2924.21	--Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: ureines and their derivatives; salts thereof	CTSH
	2924.23	--Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	CTSH
	2924.24	--Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: ethinamate (INN)	CTSH
	2924.29	--Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: other	CTSH
2925		Carboxyimide-Function Compounds (Including Saccharin And Its Salts) And Imine-Function Compounds:	
	2925.11	--Imides and their derivatives; salts thereof: saccharin and its salts	CTSH
	2925.12	--Imides and their derivatives; salts thereof: glutethimide (INN)	CTSH
	2925.19	--Imides and their derivatives; salts thereof: other	CTSH
	2925.21	--Imines and their derivatives; salts thereof: chlordimeform (ISO)	CTSH
	2925.29	--Imines and their derivatives; salts thereof: other	CTSH
2926		Nitrile-Function Compounds:	
	2926.10	-Acrylonitrile	CTSH
	2926.20	-1-Cyanoguanidine (dicyandiamide)	CTSH

	2926.30	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	CTSH
	2926.90	-Other	CTSH
2927		Diazo-, Azo-Or Azoxy-Compounds	CTH
2928		Organic Derivatives Of Hydrazine Or Of Hydroxylamine	CTH
2929		Compounds With Other Nitrogen Function:	
	2929.10	-Isocyanates	CTSH
	2929.90	-Other	CTSH
2930		Organo-Sulphur Compounds:	
	2930.20	-Thiocarbamates And Dithiocarbamates	CTSH
	2930.30	-Thiuram Mono-, Di-Or Tetrasulphides	CTSH
	2930.40	-Methionine	CTSH
	2930.50	-Captafol (Iso) And Methamidophos (Iso)	CTSH
	2930.90	-Other	CTSH
2931		Other organo-inorganic compounds	
	2931.10	- Tetramethyl lead and tetraethyl lead	CTH
	2931.20	- Tributyltin compounds	CTH
	2931.90	- Other	CTH
2932		Heterocyclic Compounds With Oxygen Hetero-Atom(S) Only:	
	2932.11	--Compounds Containing An Unfused Furan Ring (Whether Or Not Hydrogenated) In The Structure: Tetrahydrofuran	CTSH
	2932.12	--Compounds Containing An Unfused Furan Ring (Whether Or Not Hydrogenated) In The Structure: 2-Furaldehyde (Furfuraldehyde)	CTSH
	2932.13	--Compounds Containing An Unfused Furan Ring (Whether Or Not Hydrogenated) In The Structure: Furfuryl Alcohol And Tetrahydrofurfuryl Alcohol	CTSH
	2932.19	--Compounds Containing An Unfused Furan Ring (Whether Or Not Hydrogenated) In The Structure: Other	CTSH
	2932.20	- Lactones	CTSH
	2932.91	--Other: isosafrole	CTSH

	2932.92	--Other: 1-(1,3-Benzodioxol-5-yl)propan-2-one	CTSH
	2932.93	--Other: piperonal	CTSH
	2932.94	--Other: safrole	CTSH
	2932.95	--Other: tetrahydrocannabinols (all isomers)	CTSH
	2932.99	--Other: other	CTSH
2933		Heterocyclic compounds with nitrogen hetero-atom(s) only:	
	2933.11	--Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: phenazone (antipyrin) and its derivatives	CTSH
	2933.19	--Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: other	CTSH
	2933.21	--Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: hydantoin and its derivatives	CTSH
	2933.29	--Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: other	CTSH
	2933.31	--Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: pyridine and its salts	CTSH
	2933.32	--Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: piperidine and its salts	CTSH
	2933.33	--Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	CTSH
	2933.39	--Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: other	CTSH

	2933.41	--Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: levorphanol (INN) and its salts	CTSH
	2933.49	--Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: other	CTSH
	2933.52	--Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: malonylurea (barbituric acid) and its salts	CTSH
	2933.53	--Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	CTSH
	2933.54	--Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: other derivatives of malonylurea (barbituric acid); salts thereof	CTSH
	2933.55	--Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: loperamide (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	CTSH
	2933.59	--Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: other	CTSH
	2933.61	--Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: melamine	CTSH
	2933.69	--Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: other	CTSH
	2933.71	--Lactams: 6-Hexanelactam (epsilon-caprolactam)	CTSH
	2933.72	--Lactams: clobazam (INN) and methypyrrolon (INN)	CTSH
	2933.79	--Lactams: other lactams	CTSH

	2933.91	--Other: alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	CTSH
	2933.99	--Other: other	CTSH
2934		Nucleic Acids And Their Salts, Whether Or Not Chemically Defined; Other Heterocyclic Compounds:	
	2934.10	--Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	CTSH
	2934.20	--Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTSH
	2934.30	--Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTSH
	2934.91	--Other: aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	CTSH
	2934.99	--Other: other	CTSH
2935	2935.00	Sulphonamides	CTH
2936		Provitamins And Vitamins, Natural Or Reproduced By Synthesis (Including Natural Concentrates), Derivatives Thereof Used Primarily As Vitamins, And Intermixtures Of The Foregoing, Whether Or Not In Any Solvent:	
	2936.21	--Vitamins and their derivatives, unmixed: vitamins A and their derivatives	CTSH

	2936.22	--Vitamins and their derivatives, unmixed: vitamin B ₁ and its derivatives	CTSH
	2936.23	--Vitamins and their derivatives, unmixed: vitamin B ₂ and its derivatives	CTSH
	2936.24	--Vitamins and their derivatives, unmixed: D-or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	CTSH
	2936.25	--Vitamins and their derivatives, unmixed: vitamin B ₆ and its derivatives	CTSH
	2936.26	--Vitamins and their derivatives, unmixed: vitamin B ₁₂ and its derivatives	CTSH
	2936.27	--Vitamins and their derivatives, unmixed: vitamin C and its derivatives	CTSH
	2936.28	--Vitamins and their derivatives, unmixed: vitamin E and its derivatives	CTSH
2936	2936.29	--Vitamins and their derivatives, unmixed: other vitamins and their derivatives	CTSH
2936	2936.90	-Other, including natural concentrates	CTSH
2937		Hormones, Prostaglandins, Thromboxanes And Leukotrienes, Natural Or Reproduced By Synthesis; Derivatives And Structural Analogues Thereof, Including Chain Modified Polypeptides, Used Primarily As Hormones	
		-Polypeptide hormones, protein hormones, and glycoprotein hormones, their derivatives and structural analogues	
	2937.11	-- Somatotropin, its derivatives and structural analogues	CTH
	2937.12	-- Insulin and its salts	CTH
	2937.19	-- Other	CTH
		- Steroidal hormones, their derivatives and structural analogues	
	2937.21	-- Cortisone, hydrocortisones, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	CTH

	2937.22	-- Halogenated derivatives of corticosteroidal hormones	CTH
	2937.23	-- Oestrogens and progestogens	CTH
	2937.29	-- Other	CTH
		- Catecholamine hormones, their derivatives and structural analogues:	
	2937.50	- Prostaglandins, thromboxanes, and leukotrienes, their derivatives and structural analogues	CTH
	2937.90	- Other	CTH
2938		Glycosides, Natural Or Reproduced By Synthesis, And Their Salts, Ethers, Esters And Other Derivatives	
	2938.10	-Rutoside (rutin) and its derivatives	CTH
	2938.90	-Other	CTH
2939		Vegetable Alkaloids, Natural Or Reproduced By Synthesis, And Their Salts, Ethers, Esters And Other Derivatives	
	2939.11	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (CTH
	2939.19	- Other	CTH
	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	CTH
	2939.30	- Caffeine and its salts	CTH
	2939.41	- Ephedrine and its salts	CTH
	2939.42	- Pseudoephedrine (inn) and its salts	CTH
	2939.43	- Cathine (INN) and its salts	CTH
	2939.44	-- Ephedrines and their salts: norephedrine and its salts	CTH

	2939.49	-- Ephedrines and their salts: other	CTH
	2939.51	- Fenetylline (INN) and its salts	CTH
	2939.59	- Other	CTH
	2939.61	- Ergometrine (INN) and its salts	CTH
	2939.62	-Ergotamine (INN) and its salts	CTH
	2939.63	-Lysergic acid and its salts	CTH
	2939.69	-Other	CTH
	2939.91	- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	CTH
	2939.99	- Other	CTH
2940	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 2937, 2938 Or 2939	CTH
2941		Antibiotics	
	2941.10	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	CTH
	2941.20	-Streptomycins and their derivatives; salts thereof	CTH

	2941.30	-Tetracyclines and their derivatives; salts thereof	CTH
	2941.40	-Chloramphenicol and its derivatives; salts thereof	CTH
	2941.50	-Erythromycin and its derivatives; salts thereof	CTH
	2941.90	-Other	CTH
2942	2942.00	Other Organic Compounds	CTH
		Chapter 30	
		Pharmaceutical products	
3001		Glands And Other Organs For Organo-Therapeutic Uses, Dried, Whether Or Not Powdered; Extracts Of Glands Or Other Organs Or Of Their Secretions For Organo-Therapeutic Uses; Heparin And Its Salts; Other Human Or Animal Substances Prepared For Therapeutic Or Prophylactic Uses, Not Elsewhere Specified Or Included:	
	3001.20	-Extracts Of Glands Or Other Organs Or Of Their Secretions	CTSH
	3001.90	-Other	CTSH
3002		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	
	3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	CTSH
	3002.20	-Vaccines For Human Medicine	CTSH
	3002.30	-Vaccines For Veterinary Medicine	CTSH
	3002.90	-Other	CTSH
3003		Medicaments (excluding goods of headings 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:	

	3003.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTSH
	3003.20	-Containing other antibiotics	CTSH
	3003.31	-Containing hormones or other products of heading 2937 but not containing antibiotics: containing insulin	CTSH
	3003.39	-Containing hormones or other products of heading 2937 but not containing antibiotics: other	CTSH
	3003.40	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	CTSH
	3003.90	-Other	CTSH
3004		Medicaments (excluding goods of headings 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:	
	3004.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTSH
	3004.20	-Containing other antibiotics	CTSH
	3004.31	--Containing hormones or other products of heading 2937 but not containing antibiotics: containing insulin	CTSH
	3004.32	--Containing hormones or other products of heading 2937 but not containing antibiotics: containing corticosteroid hormones, their derivatives or structural analogues	CTSH
	3004.39	--Containing hormones or other products of heading 2937 but not containing antibiotics: other	CTSH
	3004.40	--Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	CTSH
	3004.50	-Other medicaments containing vitamins or other products of heading 2936	CTSH
	3004.90	-Other	CTSH

3005		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:	
	3005.10	-Adhesive dressings and other articles having an adhesive layer	CTSH
	3005.90	-Other	CTSH
3006		Pharmaceutical goods specified in note 4 to this chapter:	
	3006.10	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	CTSH
	3006.20	-Blood-grouping reagents	CTSH
	3006.30	-Opacifying preparations for x-ray examinations; diagnostic reagents designed to be administered to the patient	CTSH
	3006.40	-Dental cements and other dental fillings; bone reconstruction cements	CTSH
	3006.50	-First-aid boxes and kits	CTSH
	3006.60	-Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	CTSH
	3006.70	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSH
	3006.91	--Other: appliances identifiable for ostomy use	CTSH
	3006.92	--Other: waste pharmaceuticals	Origin shall be conferred to a good of this subheading that is

			derived from production or consumption in a Party.
		Chapter 31 Fertilisers	
3101		Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	CTH
3102		Mineral or chemical fertilisers, nitrogenous:	
	3102.10	-Urea, whether or not in aqueous solution	CTSH
	3102.21	--Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: ammonium sulphate	CTSH
	3102.29	--Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: other	CTSH
	3102.30	-Ammonium nitrate, whether or not in aqueous solution	CTSH
	3102.40	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	CTSH
	3102.50	-Sodium nitrate	CTSH
	3102.60	-Double salts and mixtures of calcium nitrate and ammonium nitrate	CTSH
	3102.80	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	CTSH
	3102.90	-Other, including mixtures not specified in the foregoing subheadings	CTSH
3103		Mineral or chemical fertilisers, phosphatic:	
	3103.10	-Superphosphates	CTSH
	3103.90	-Other	CTSH
3104		Mineral or chemical fertilisers, potassic:	
	3104.20	-Potassium chloride	CTSH
	3104.30	-Potassium sulphate	CTSH
	3104.90	-Other	CTSH
3105		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in	

		packages of a gross weight not exceeding 10 Kg:	
	3105.10	-Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg	CC
	3105.20	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	CTSH
	3105.30	-Diammonium hydrogenorthophosphate (diammonium phosphate)	CTSH
	3105.40	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	CTSH
	3105.51	--Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: containing nitrates and phosphates	CTSH
	3105.59	--Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: other	CTSH
	3105.60	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	CTSH
	3105.90	-Other	CTH
		Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	
3201		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:	
	3201.10	-Quebracho extract	CTSH
	3201.20	-Wattle extract	CTSH
	3201.90	-Other	CTSH
3202		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:	
3202	3202.10	-Synthetic organic tanning substances	CTSH

3202	3202.90	-Other	CTSH
3203		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin	CTH
3204		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:	
3204	3204.11	-- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter: disperse dyes and preparations based thereon	CTSH
3204	3204.12	-- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter: acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTSH
3204	3204.13	-- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter: basic dyes and preparations based thereon	CTSH
3204	3204.14	-- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter: direct dyes and preparations based thereon	CTSH
3204	3204.15	-- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter: vat dyes (including those usable in that state as pigments) and preparations based thereon	CTSH
3204	3204.16	-- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter: reactive dyes and preparations based thereon	CTSH

3204	3204.17	-- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter: pigments and preparations based thereon	CTSH
3204	3204.19	-- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter: other, including mixtures of colouring matter of two or more of subheadings 3204.11 to 3204.19	CTSH, except from subheading 320411 through 320417
3204	3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	CTSH
3204	3204.90	-Other	CTSH
3205		Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	CTH
3206		Other colouring matter; preparations as specified in note 3 to this chapter, other than those of headings 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:	
3206	3206.11	--Pigments and preparations based on titanium dioxide: containing 80% or more by weight of titanium dioxide calculated on the dry matter	CTSH
3206	3206.19	--Pigments and preparations based on titanium dioxide: other	CTSH
3206	3206.20	-Pigments and preparations based on chromium compounds	CTSH
3206	3206.41	--Other colouring matter and other preparations: ultramarine and preparations based thereon	CTSH
3206	3206.42	--Other colouring matter and other preparations: lithopone and other pigments and preparations based on zinc sulphide	CTSH
3206	3206.49	-Other colouring matter and other preparations: other	CTSH
3206	3206.50	-Inorganic products of a kind used as luminophores	CTSH
3207		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other	

		glass, in the form of powder, granules or flakes:	
	3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	CTSH
	3207.20	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	CTSH
	3207.30	- Liquid lustres and similar preparations	CTSH
	3207.40	- Glass frit and other glass, in the form of powder, granules or flakes	CTSH
3208		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter:	
3208	3208.10	-Based on polyesters	CTSH
3208	3208.20	-Based on acrylic or vinyl polymers	CTSH
3208	3208.90	-Other	CTSH
3209		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:	
3209	3209.10	-Based on acrylic or vinyl polymers	CTSH
3209	3209.90	-Other	CTSH
3210		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	CTH
3211		Prepared driers	CTH
3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	
3212	3212.10	-Stamping foils	CTSH

3212	3212.90	-Other	CTSH
3213		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	CTH
3214		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:	
3214	3214.10	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	CTSH
3214	3214.90	-Other	CTSH
3215		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	CTH
		Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
3301		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
3301	3301.12	--Essential oils of citrus fruit: of orange	CTSH
3301	3301.13	--Essential oils of citrus fruit: of lemon	CTSH
3301	3301.19	--Essential oils of citrus fruit: other	CTSH
3301	3301.24	--Essential oils other than those of citrus fruit: of peppermint (mentha piperita)	CTSH
3301	3301.25	--Essential oils other than those of citrus fruit: of other mints	CTSH
3301	3301.29	--Essential oils other than those of citrus fruit: other	CTSH
3301	3301.30	-Resinoids	CTSH
3301	3301.90	-Other	CTSH

3302		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
	3302.10	- Of a kind used in the food or drink industries	CTSH
	3302.90	- Other	CTSH
3303		Perfumes and toilet waters	CTH
3304		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations	CTH
3305		Preparations for use on the hair	CTH
3306		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages	CTH
3307		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties	CTH
		Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	

3401		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
	3401.11	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent: for toilet use (including medicated products)	CTH
	3401.19	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent: other	CTH
	3401.20	- Soap in other forms	CTH or RVC (40)
	3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	CTH
3402		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401:	
3402	3402.11	--Organic surface-active agents, whether or not put up for retail sale: anionic	CTSH
3402	3402.12	--Organic surface-active agents, whether or not put up for retail sale: cationic	CTSH
3402	3402.13	--Organic surface-active agents, whether or not put up for retail sale: non-ionic	CTSH or RVC (40)
3402	3402.19	--Organic surface-active agents, whether or not put up for retail sale: other	CTSH

3402	3402.20	-Preparations put up for retail sale	CTSH
3402	3402.90	-Other	CTH
3403		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
3403	3403.11	--Containing petroleum oils or oils obtained from bituminous minerals: preparations for the treatment of textile materials, leather, furskins or other materials	CTSH
3403	3403.19	--Containing petroleum oils or oils obtained from bituminous minerals: other	CTSH
3403	3403.91	--Other: preparations for the treatment of textile materials, leather, furskins or other materials	CTSH
3403	3403.99	--Other: other	CTSH
3404		Artificial waxes and prepared waxes:	
3404	3404.20	-Of poly(oxyethylene) (polyethylene glycol)	CTSH
3404	3404.90	-Other	CTSH or RVC (40)
3405		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of 3404:	
3405	3405.10	-Polishes, creams and similar preparations for footwear or leather	CTSH
3405	3405.20	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTSH

3405	3405.30	-Polishes and similar preparations for coachwork, other than metal polishes	CTSH
3405	3405.40	-Scouring pastes and powders and other scouring preparations	CTSH
3405	3405.90	-Other	CTSH
3406		Candles, tapers and the like	CTH
3407		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	CTH
		Chapter 35 Albuminoidal substances; modified starches; glues; enzymes	
3501		Casein, caseinates and other casein derivatives; casein glues:	
3501	3501.10	-Casein	CTSH
3501	3501.90	-Other	CTSH
3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
3502	3502.11	--Egg albumin: dried	CTSH
3502	3502.19	--Egg albumin: other	CTSH
3502	3502.20	-Milk albumin, including concentrates of two or more whey proteins	CTSH
3502	3502.90	-Other	CTSH
3503		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	CTH

3504		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	CTH
3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505	3505.10	-Dextrins and other modified starches	CTSH
3505	3505.20	-Glues	CTSH
3506		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 Kg:	
3506	3506.10	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 Kg	CTSH
3506	3506.91	--Other: adhesives based on polymers of headings 3901 to 3913 or on rubber	CTSH
3506	3506.99	--Other: other	CTSH
3507		Enzymes; prepared enzymes not elsewhere specified or included	CTH
		Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
3601		Propellant powders	CTH
3602		Prepared explosives, other than propellant powders	CTH
3603		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	CTH
3604		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	CTH
3605		Matches, other than pyrotechnic articles of heading 3604	CTH

3606		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter	CTH
		Chapter 37 Photographic or cinematographic goods	
3701		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	CTH
3702		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	
	3702.10	- For X-ray	CTH
	3702.31	-- For colour photography (polychrome)	CTH
	3702.52	- Other film, for colour photography (polychrome): of a width not exceeding 16 mm	CTH
	3702.96	-- Other: of a width not exceeding 35 mm and of a length not exceeding 30 m	CTH
	3702.97	-- Other: of a width not exceeding 35 mm and of a length exceeding 30 m	CTH
	3702.98	- Other: of a width exceeding 35 mm	CTH
3703		Photographic paper, paperboard and textiles, sensitised, unexposed	CTH
3704		Photographic plates, film, paper, paperboard and textiles, exposed but not developed	CTH
3705		Photographic plates and film, exposed and developed, other than cinematographic film	CTH
3706		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	CTH

3707		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:	
	3707.10	-Sensitising emulsions	CTSH
	3707.90	-Other	CTSH
		Chapter 38	
		Miscellaneous chemical products	
3801		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
	3801.10	-Artificial graphite	CTSH
	3801.20	-Colloidal or semi-colloidal graphite	CTSH
	3801.30	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	CTSH
	3801.90	-Other	CTSH
3802		Activated carbon; activated natural mineral products; animal black, including spent animal black	CTH
3803		Tall oil, whether or not refined	CTH
3804		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	CTH
3805		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	CTH
3806		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
	3806.10	-Rosin and resin acids	CTSH
	3806.20	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTSH
	3806.30	-Ester gums	CTSH

	3806.90	-Other	CTSH
3807		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	CTH
3808		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):	
	3808.50	-Goods specified in subheading note 1 to this chapter	CTSH
	3808.91	--Other: insecticides	CTSH
	3808.92	--Other: fungicides	CTSH
	3808.93	--Other: herbicides, anti-sprouting products and plant-growth regulators	CTSH
	3808.94	--Other: disinfectants	CTSH
	3808.99	--Other: other	CTSH
3809		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
	3809.10	- With a basis of amylaceous substances	CTSH
	3809.91	-- Other: of a kind used in the textile or like industries	CTSH
	3809.92	-- Other: of a kind used in the paper or like industries	CTSH
	3809.93	-- Other: of a kind used in the leather or like industries	CTSH
3810		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	CTH

3811		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	CTH
3812		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	CTH
3813		Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	CTH
3814		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	CTH
3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	CTH
3816		Refractory cements, mortars, concretes and similar compositions, other than products of 3801	CTH
3817		Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of headings 2707 or 2902	CTH
3818		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	CTH
3819		Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	CTH
3820		Anti-freezing preparations and prepared de-icing fluids	CTH
3821		Prepared culture media for development and maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	CTH

3822		Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of headings 3002 or 3006; certified reference materials	CTH
3823		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
3823	3823.11	--Industrial monocarboxylic fatty acids; acid oils from refining: stearic acid	CTSH or RVC (40)
3823	3823.12	--Industrial monocarboxylic fatty acids; acid oils from refining: oleic acid	CTSH or RVC (40)
3823	3823.13	--Industrial monocarboxylic fatty acids; acid oils from refining: tall oil fatty acids	CTSH
3823	3823.19	--Industrial monocarboxylic fatty acids; acid oils from refining: other	CTSH or RVC (40)
3823	3823.70	-Industrial fatty alcohols	CTSH or RVC (40)
3824		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
3824	3824.10	-Prepared binders for foundry moulds or cores	CTSH
3824	3824.30	-Non-agglomerated metal carbides mixed together or with metallic binders	CTSH
3824	3824.40	-Prepared additives for cements, mortars or concretes	CTSH
3824	3824.50	-Non-refractory mortars and concretes	CTSH
3824	3824.60	-Sorbitol other than that of subheading 2905.44	CTSH
3824	3824.71	--Mixtures containing halogenated derivatives of methane, ethane or propane: containing chlorofluorocarbons (CFCS), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCS) or hydrofluorocarbons (HFCS)	CTSH
3824	3824.72	--Mixtures containing halogenated derivatives of methane, ethane or propane: containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTSH

3824	3824.73	--Mixtures containing halogenated derivatives of methane, ethane or propane: containing hybromofluorocarbons (HBFCS)	CTSH
3824	3824.74	--Mixtures containing halogenated derivatives of methane, ethane or propane: containing hydrochlorofluorocarbons (HCFCS), whether or not containing perfluorocarbons (PFCS) or hydrofluorocarbons (HFCS), but not containing chlorofluorocarbons (CFCS)	CTSH
3824	3824.75	--Mixtures containing halogenated derivatives of methane, ethane or propane: containing carbon tetrachloride	CTSH
3824	3824.76	--Mixtures containing halogenated derivatives of methane, ethane or propane: containing 1,1,1-trichloroethane (methyl chloroform)	CTSH
3824	3824.77	--Mixtures containing halogenated derivatives of methane, ethane or propane: containing bromomethane (methyl bromide) or bromochloromethane	CTSH
3824	3824.78	--Mixtures containing halogenated derivatives of methane, ethane or propane: containing perfluorocarbons (PFCS) or hydrofluorocarbons (HFCS), but not containing chlorofluorocarbons (CFCS) or hydrochlorofluorocarbons (HCFCS)	CTSH
3824	3824.79	--Mixtures containing halogenated derivatives of methane, ethane or propane: other	CTSH
3824	3824.81	-- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBS), polychlorinated biphenyls (PCBS), polychlorinated terpenyls (PCTS) or tris(2,3-dibromopropyl) phosphate: containing oxirane (ethylene oxide)	CTSH
	3824.82	-- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBS), polychlorinated biphenyls (PCBS), polychlorinated terpenyls (PCTS) or tris(2,3-dibromopropyl) phosphate: containing polychlorinated biphenyls (PCBS), polychlorinated terpenyls (PCTS) or polybrominated	CTSH

		biphenyls (PBBS)	
	3824.83	--Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBS), polychlorinated biphenyls (PCBS), polychlorinated terpenyls (PCTS) or tris(2,3-dibromopropyl) phosphate: containing tris(2,3-dibromopropyl) phosphate	CTSH
	3824.90	-Other	CTSH or RVC (40)
3825		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter	
	3825.10	- Municipal waste	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party.
	3825.20	- Sewage sludge	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party.
	3825.30	- Clinical waste	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party.
	3825.41	-- Waste organic solvents: halogenated	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party.
	3825.49	-- Waste organic solvents: other	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party

	3825.50	- Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party
	3825.61	-- Other wastes from chemical or allied industries: mainly containing organic constituents	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party
	3825.69	-- Other wastes from chemical or allied industries: other	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party
	3825.90	- Other	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party
3826	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	CTH or RVC (40)
		Chapter 39 Plastics and articles thereof	
3901		Polymers of ethylene, in primary forms	CTH
3902		Polymers of propylene or of other olefins, in primary forms	CTH
3903		Polymers of styrene, in primary forms	CTH
3904		Polymers of vinyl chloride or of other halogenated olefins, in primary forms	CTH
3905		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	CTH
3906		Acrylic polymers in primary forms	CTH
3907		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary	

		forms	
	3907.10	- Polyacetals	CTH
	3907.20	- Other polyethers	CTH
	3907.30	-Epoxide resins	CTH
	3907.40	-Polycarbonates	CTH
	3907.50	-Alkyd resins	CTH
	3907.60	-Poly(ethylene terephthalate)	CTH
	3907.70	-Poly(lactic acid)	CTH
	3907.91	--Other polyesters: unsaturated	CTH
	3907.99	--Other polyesters: other	CTH
3908		Polyamides in primary forms	
	3908.10	-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	CTH
	3908.90	-Other	CTH
3909		Amino-resins, phenolic resins and polyurethanes, in primary forms	
	3909.10	-Urea resins; thiourea resins	CTH
	3909.20	-Melamine resins	CTH
	3909.30	-Other amino-resins	CTH
	3909.40	-Phenolic resins	CTH
	3909.50	-Polyurethanes	CTH
3910	3910.00	Silicones in primary forms	CTH
3911		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms	
	3911.10	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	CTH
	3911.90	-Other	CTH
3912		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	
	3912.11	--Cellulose acetates: non-plasticised	CTH

	3912.12	--Cellulose acetates: plasticised	CTH
	3912.20	--Cellulose nitrates (including collodions)	CTH
	3912.31	--Cellulose ethers: carboxymethylcellulose and its salts	CTH
	3912.39	--Cellulose ethers: other	CTH
	3912.90	-Other	CTH
3913		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	
	3913.10	-Alginic acid, its salts and esters	CTH
	3913.90	- Other	CTH
3914	3914.00	Ion-Exchangers Based On Polymers Of headings 3901 To 3913, In Primary Forms	CTH
3915		Waste, parings and scrap, of plastics	
	3915.10	-Of polymers of ethylene	CTH
	3915.20	-Of polymers of styrene	CTH
	3915.30	-Of polymers of vinyl chloride	CTH
	3915.90	-Of other plastics	CTH
3916		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:	
3916	3916.10	-Of polymers of ethylene	CTH or RVC (40)
3916	3916.20	-Of polymers of vinyl chloride	CTH or RVC (40)
3916	3916.90	-Of other plastics	CTH or RVC (40)
3917		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:	
3917	3917.10	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	CTH or RVC (40)
3917	3917.21	--Tubes, pipes and hoses, rigid: of polymers of ethylene	CTH or RVC (40)
3917	3917.22	--Tubes, pipes and hoses, rigid: of polymers of propylene	CTH or RVC (40)

3917	3917.23	--Tubes, pipes and hoses, rigid: of polymers of vinyl chloride	CTH or RVC (40)
3917	3917.29	--Tubes, pipes and hoses, rigid: of other plastics	CTH or RVC (40)
3917	3917.31	--Other tubes, pipes and hoses: flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	CTH or RVC (40)
3917	3917.32	--Other tubes, pipes and hoses: other, not reinforced or otherwise combined with other materials, without fittings	CTH or RVC (40)
3917	3917.33	--Other tubes, pipes and hoses: other, not reinforced or otherwise combined with other materials, with fittings	CTH or RVC (40)
3917	3917.39	--Other tubes, pipes and hoses: other	CTH or RVC (40)
3917	3917.40	-Fittings	CTH or RVC (40)
3918		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter:	
3918	3918.10	-Of polymers of vinyl chloride	CTH or RVC (40)
3918	3918.90	-Of other plastics	CTH or RVC (40)
3919		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	
3919	3919.10	-In rolls of a width not exceeding 20 cm	CTH or RVC (40)
3919	3919.90	-Other	CTH or RVC (40)
3920		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:	
3920	3920.10	-Of polymers of ethylene	CTH or RVC (40)
3920	3920.20	-Of polymers of propylene	CTH or RVC (40)
3920	3920.30	-Of polymers of styrene	CTH or RVC (40)
3920	3920.43	--Of polymers of vinyl chloride: containing by weight not less than 6% of plasticisers	CTH or RVC (40)
3920	3920.49	--Of polymers of vinyl chloride: other	CTH or RVC (40)
3920	3920.51	--Of acrylic polymers: of poly(methyl methacrylate)	CTH or RVC (40)
3920	3920.59	--Of acrylic polymers: other	CTH or RVC (40)
3920	3920.61	--Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of polycarbonates	CTH or RVC (40)

3920	3920.62	--Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of poly(ethylene terephthalate)	CTH or RVC (40)
3920	3920.63	--Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of unsaturated polyesters	CTH or RVC (40)
3920	3920.69	--Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of other polyesters	CTH or RVC (40)
3920	3920.71	--Of cellulose or its chemical derivatives: of regenerated cellulose	CTH or RVC (40)
3920	3920.73	--Of cellulose or its chemical derivatives: of cellulose acetate	CTH or RVC (40)
3920	3920.79	--Of cellulose or its chemical derivatives: of other cellulose derivatives	CTH or RVC (40)
3920	3920.91	--Of other plastics: of poly(vinyl butyral)	CTH or RVC (40)
3920	3920.92	--Of other plastics: of polyamides	CTH or RVC (40)
3920	3920.93	--Of other plastics: of amino-resins	CTH or RVC (40)
3920	3920.94	--Of other plastics: of phenolic resins	CTH or RVC (40)
3920	3920.99	--Of other plastics: of other plastics	CTH or RVC (40)
3921		Other plates, sheets, film, foil and strip, of plastics:	
3921	3921.11	--Cellular: of polymers of styrene	CTH or RVC (40)
3921	3921.12	--Cellular: of polymers of vinyl chloride	CTH or RVC (40)
3921	3921.13	--Cellular: of polyurethanes	CTH or RVC (40)
3921	3921.14	--Cellular: of regenerated cellulose	CTH or RVC (40)
3921	3921.19	--Cellular: of other plastics	CTH or RVC (40)
3921	3921.90	-Other	CTH or RVC (40)
3922		Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	CTH
3923		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	CTH
3924		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	CTH
3925		Builders' ware of plastics, not elsewhere specified or included	CTH
3926		Other articles of plastics and articles of other	

		materials of headings 3901 to 3914	
	3926.10	-Office or school supplies	CTH
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	CTH
	3926.30	-Fittings for furniture,coachwork or the like	CTH
	3926.40	-Statuettes	CTH
	3926.90	- Other	CTH
		Chapter 40 Rubber and articles thereof	
4001		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:	
4001	4001.10	-Natural rubber latex, whether or not prevulcanised	CTSH
4001	4001.21	--Natural rubber in other forms: smoked sheets	CTSH
4001	4001.22	--Natural rubber in other forms: technically specified natural rubber (tsnr)	CTSH
4001	4001.29	--Natural rubber in other forms: other	CTSH
4001	4001.30	-Balata, gutta-percha, guayule, chicle and similar natural gums	CTSH
4002		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	CTH
4003		Reclaimed rubber in primary forms or in plates, sheets or strip	CTH
4004		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	CTH
4005		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	CTH

4006		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	CTH
4007		Vulcanised rubber thread and cord	CTH
4008		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	CTH
4009		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	CTH
4010		Conveyor or transmission belts or belting, of vulcanised rubber	CTH
4011		New pneumatic tyres, of rubber	CTH
4012		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	CTH
4013		Inner tubes, of rubber	CTH
4014		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	CTH
4015		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTH
4016		Other articles of vulcanised rubber other than hard rubber	CTH
4017		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	CTH
		Chapter 41 Raw hides and skins (other than furskins) and leather	
4101		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	

	4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	CTH
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg	CTH
	4101.90	- Other, including butts, bends and bellies	CTH
4102		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	CTH
4103		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter	CTH
4104		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:	
	4104.11	-- In the wet state (including wet-blue): full grains, unsplit; grain splits	CTH
	4104.19	-- In the wet state (including wet-blue): other	CTH
	4104.41	-- In the dry state (crust): full grains, unsplit; grain splits	CTSH
	4104.49	-- In the dry state (crust): other	CTH or RVC (40)
4105		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:	
	4105.10	- In the wet state (including wet-blue)	CTH
	4105.30	- In the dry state (crust)	CTH or RVC (40)
4106		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:	
	4106.21	-- Of goats or kids: in the wet state (including wet-blue)	CTH
	4106.22	-- Of goats or kids: in the dry state (crust)	CTH or RVC (40)

	4106.31	-- Of swine: in the wet state (including wet-blue)	CTH
	4106.32	-- Of swine: in the dry state (crust)	CTSH
	4106.40	- Of reptiles	CTH or RVC (40)
	4106.91	-- Other: in the wet state (including wet-blue)	CTH
	4106.92	-- Other: in the dry state (crust)	CTH or RVC (40)
4107		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	
	4107.11	--Whole hides and skins: full grains, unsplit	CTH
	4107.12	--Whole hides and skins: grain splits	CTH
	4107.19	--Whole hides and skins: other	CTH
	4107.91	--Other, including sides: full grains, unsplit	CTH
	4107.92	---Other, including sides: grain splits	CTH
	4107.99	--Other, including sides: other	CTH
4112	4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	CTH
4113		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	
	4113.10	-Of goats or kids	CTH

	4113.20	-Of swine	CTH
	4113.30	-Of reptiles	CTH
	4113.90	-Other	CTH
4114		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	
	4114.10	-Chamois (including combination chamois) leather	CTH
	4114.20	-Patent leather and patent laminated leather; metallised leather	CTH
4115		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	
	4115.10	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH
	4115.20	'-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	CTH
		Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	
4201	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	CTH

4202		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	
	4202.11	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: with outer surface of leather or of composition leather	CC
	4202.12	-With outer surface of plastics or of textile materials	CC
	4202.19	-Other	CC
	4202.21	- Handbags, whether or not with shoulder strap, including those without handle: with outer surface of leather or of composition leather	CC
	4202.22	-With outer surface of plastic sheeting or of textile materials	CC
	4202.31	- Articles of a kind normally carried in the pocket or in the handbag: with outer surface of leather or of composition leather	CC
	4202.91	- Other: with outer surface of leather or of composition leather	CC
	4202.92	-With outer surface of plastic sheeting	CC
	4202.99	-Other	CC
4203		Articles of apparel and clothing accessories, of leather or of composition leather	CTH
4205		Other articles of leather or of composition leather	CTH

4206		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	CTH
		Chapter 43 Furskins and artificial fur; manufactures thereof	
4301		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of headings 4101, 4102 or 4103	CTH
4302		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303	CTH
4303		Articles of apparel, clothing accessories and other articles of fur skin	CTH
4304		Artificial fur and articles thereof	CTH
		Chapter 44 Wood and articles of wood; wood charcoal	
4401		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	CTH
4402		Wood charcoal (including shell or nut charcoal), whether or not agglomerated	CTH
4403		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	CTH
4404		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	CTH
4405		Wood wool; wood flour	CTH
4406		Railway or tramway sleepers (cross-ties) of wood	CTH

4407		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	CTH
4408		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	CTH
4409		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
4410		Particle board, oriented strand board (osb) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	CTH
4411		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	CTH
4412		Plywood, veneered panels and similar laminated wood	CTH or RVC (40)
4413		Densified wood, in blocks, plates, strips or profile shapes	CTH
4414		Wooden frames for paintings, photographs, mirrors or similar objects	CTH
4415		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	CTH
4416		Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves	CTH

4417		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	CTH
4418		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	CTH
4419		Tableware and kitchenware, of wood	CTH
4420		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94	CTH
4421		Other articles of wood	CTH
		Chapter 45 Cork and articles of cork	
4501		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	CTH
4502		Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	CTH
4503		Articles of natural cork	CTH
4504		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	CTH
		Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
4601		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	CTH
4602		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah	CTH

		Chapter 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	
4701		Mechanical wood pulp	CTH
4702		Chemical wood pulp, dissolving grades	CTH
4703		Chemical wood pulp, soda or sulphate, other than dissolving grades:	
4703	4703.11	--Unbleached: coniferous	CTH
4703	4703.19	--Unbleached: non-coniferous	CTH
4703	4703.21	--Semi-bleached or bleached: coniferous	CTSH
4703	4703.29	--Semi-bleached or bleached: non-coniferous	CTSH
4704		Chemical wood pulp, sulphite, other than dissolving grades:	
4704	4704.11	--Unbleached: coniferous	CTH
4704	4704.19	--Unbleached: non-coniferous	CTH
4704	4704.21	--Semi-bleached or bleached: coniferous	CTSH
4704	4704.29	--Semi-bleached or bleached: non-coniferous	CTSH
4705		Wood pulp obtained by a combination of mechanical and chemical pulping processes	CTH
4706		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	CTH
4707		Recovered (waste and scrap) paper or paperboard	CTH
		Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard	
4801		Newsprint, in rolls or sheets	CTH
4802		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of 4801 or 4803; hand-made paper and paperboard	CTH

4803		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	CTH
4804		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of headings 4802 or 4803	CTH
4805		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter	CTH
4806		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets	CTH
4807		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	CTH
4808		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	
	4808.10	--Other kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
	4808.40	-- Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
	4808.90	- Other	CTH
4809		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	CTH

4810		Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	CTH
4811		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, other than goods of the kind described in headings 4803, 4809 or 4810	CTH
4812		Filter blocks, slabs and plates, of paper pulp	CTH
4813		Cigarette paper, whether or not cut to size or in the form of booklets or tubes	CTH
4814		Wallpaper and similar wall coverings; window transparencies of paper	
	4814.20	-Wallpaper and similar wall coverings,consisting of paper coated or covered,on the face side,with a grained,embossed,coloured,design-printed or otherwise decorated layer of plastics	CTH
	4814.90	- Other	CTH
4816		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	CTH except from 4809
4817		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	CTH

4818		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	CTH except from 4803
4819		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	CTH
4820		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard	CTH
4821		Paper or paperboard labels of all kinds, whether or not printed	CTH
4822		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	CTH
4823		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	CTH
		Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	

4901		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	CTH
4902		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	CTH
4903		Children's picture, drawing or colouring books	CTH
4904		Music, printed or in manuscript, whether or not bound or illustrated	CTH
4905		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	CTH
4906		Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the forgoing	CTH
4907		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	CTH
4908		Transfers (decalcomanias)	CTH
4909		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	CTH
4910		Calendars of any kind, printed, including calendar blocks	CTH
4911		Other printed matter, including printed pictures and photographs	CTH
		Chapter 50 Silk	
5001		Silk-worm cocoons suitable for reeling	CC
5002		Raw silk (not thrown)	CC

5003		Silk waste (including cocoons unsuitable for reeling, yarn waste and gametted stock)	CC
5004		Silk yarn (other than yarn spun from silk waste) not put up for retail sale	CTH
5005		Yarn spun from silk waste, not put up for retail sale	CTH
5006		Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	CTH, except from 5004 or 5005
5007		Woven fabrics of silk or of silk waste	CTH
		Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
5101		Wool, not carded or combed	CC
5102		Fine or coarse animal hair, not carded or combed	CC
5103		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	CC
5104		Garnetted stock of wool or of fine or coarse animal hair	CTH
5105		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	CTH
5106		Yarn of carded wool, not put up for retail sale	CTH
5107		Yarn of combed wool, not put up for retail sale	CTH
5108		Yarn of fine animal hair (carded or combed), not put up for retail sale	CTH
5109		Yarn of wool or of fine animal hair, put up for retail sale	CTH, except from 5106 through 5108
5110		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	CTH
5111		Woven fabrics of carded wool or of carded fine animal hair	CTH
5112		Woven fabrics of combed wool or of combed fine animal hair	CTH
5113		Woven fabrics of coarse animal hair or of horsehair	CTH
		Chapter 52 Cotton	
5201		Cotton, not carded or combed	CC

5202		Cotton waste (including yarn waste and garnetted stock)	CTH
5203		Cotton, carded or combed	CTH
5204		Cotton sewing thread, whether or not put up for retail sale	CTH
5205		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	CTH
5206		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	CTH
5207		Cotton yarn (other than sewing thread) put up for retail sale	CTH, except from 5205 or 5206
5208		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 G/M2	CTH
5209		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 G/M2	CTH
5210		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 G/M2	CTH
5211		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 G/M2	CTH
5212		Other woven fabrics of cotton	CTH
		Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
5301		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	CC
5302		True hemp (cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	CC
5303		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste	CC

		and garnetted stock)	
5305		Coconut, abaca (manila hemp or musa textilis nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	CC
5306		Flax yarn	CTH
5307		Yarn of jute or of other textile bast fibres of heading 5303	CTH
5308		Yarn of other vegetable textile fibres; paper yarn	CTH
	5308.10	- Coir yarn	CTH
	5308.20	-True hemp yarn	CTH
	5308.90	-Other	CTH
5309		Woven fabrics of flax	CTH
5310		Woven fabrics of jute or of other textile bast fibres of heading 5303	CTH
5311		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	CTH
		Chapter 54 Man-made filaments; strip and the like of man-made textile materials	
5401		Sewing thread of man-made filaments, whether or not put up for retail sale	CC
5402		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	
	5402.11	--Of aramids	CC
	5402.19	--Other	CC
	5402.20	--High tenacity yarn of polyesters	CC
		-Textured yarn:	

	5402.31	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party.
	5402.32	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party.
	5402.33	--Of polyesters	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party.
	5402.34	--Of polypropylene	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party
	5402.39	--Other	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party
		-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre	
	5402.44	--Elastomeric	CC
	5402.45	--Other, of nylon or other polyamides	CC

	5402.46	--Other ,of polyesters, partially oriented	CC
	5402.47	--Other, of polyesters	CC
	5402.48	--Other, of polypropylene	CC
	5402.49	--Other	CC
	5402.51	--Of nylon or other polyamides	CC
	5402.52	--Of polyesters	CC
	5402.59	--Other	CC
	5402.61	--Of nylon or other polyamides	CC or no change in tariff classification is required provided the yarn is twisted, cabled and undergoes all subsequent finishing processes in the Party.
	5402.62	--Of polyesters	CC or no change in tariff classification is required provided the yarn is twisted, cabled and undergoes all subsequent finishing processes in the Party .
	5402.69	--Other	CC or no change in tariff classification is required provided the yarn is twisted, cabled and undergoes all subsequent finishing processes in the Party .
5403		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex	
	5403.10	--High tenacity yarn of viscose rayon	CC
	5403.31	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	CC or no change of tariff classification is required provided that the yarn is

			texturised and undergoes subsequent finishing processes in the Party
	5403.32	--Of viscose rayon, with a twist exceeding 120 turns per metre	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party
	5403.33	--Of cellulose acetate	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party
	5403.39	--Other	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party
	5403.41	--Of viscose rayon	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party
	5403.42	--Of cellulose acetate	CC or no change of tariff classification is required provided that the yarn is texturised and undergoes subsequent finishing processes in the Party
	5403.49	--Other	CC or no change of tariff classification is required provided that the yarn is

			texturised and undergoes subsequent finishing processes in the Party
5404		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 Mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 Mm	CC
5405		Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 Mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 Mm	CC
5406		Man-made filament yarn (other than sewing thread), put up for retail sale	CC or RVC (40)
5407		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:	
5407	5407.10	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.20	-Woven fabrics obtained from strip or the like	CTH
5407	5407.30	-Fabrics specified in note 9 to section xi	CTH
5407	5407.41	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: unbleached or bleached	CTH or RVC(40)

5407	5407.42	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: dyed	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.43	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: of yarns of different colours	CTH or RVC(40)
5407	5407.44	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: printed	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.51	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments: unbleached or bleached	CTH or RVC(40)
5407	5407.52	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments: dyed	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.53	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments: of yarns of different colours	CTH or RVC(40)

5407	5407.54	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments: printed	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.61	-Other woven fabrics, containing 85% or more by weight of polyester filaments: containing 85% or more by weight of non-textured polyester filaments	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.69	-Other woven fabrics, containing 85% or more by weight of polyester filaments: other	CTH
5407	5407.71	-Other woven fabrics, containing 85% or more by weight of synthetic filaments: unbleached or bleached	CTH or RVC(40)
5407	5407.72	-Other woven fabrics, containing 85% or more by weight of synthetic filaments: dyed	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.73	-Other woven fabrics, containing 85% or more by weight of synthetic filaments: of yarns of different colours	CTH or RVC(40)

5407	5407.74	-Other woven fabrics, containing 85% or more by weight of synthetic filaments: printed	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.81	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: unbleached or bleached	CTH or RVC(40)
5407	5407.82	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: dyed	CTH or no change in tariff classification is required provided the fabric is bleached, dyed or printed and undergoes all subsequent finishing processes in the Party or RVC (40)
5407	5407.83	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: of yarns of different colours	CTH or RVC (40)
5407	5407.84	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: printed	CTH or RVC (40)
5407	5407.91	-Other woven fabrics: unbleached or bleached	CTH or RVC (40)
5407	5407.92	-Other woven fabrics: dyed	CTH or RVC (40)
5407	5407.93	-Other woven fabrics: of yarns of different colours	CTH or RVC (40)
5407	5407.94	-Other woven fabrics: printed	CTH or RVC (40)
5408		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	CTH or RVC (40)

		Chapter 55	
		Man-made staple fibres	
5501		Synthetic filament tow	CC
5502		Artificial filament tow	CC
5503		Synthetic staple fibres, not carded, combed or otherwise processed for spinning	CC
5504		Artificial staple fibres, not carded, combed or otherwise processed for spinning	CC
5505		Waste (including noils, yarn waste and garnetted stock) of man-made fibres	CTH
5506		Synthetic staple fibres, carded, combed or otherwise processed for spinning	CTH
5507		Artificial staple fibres, carded, combed or otherwise processed for spinning	CTH
5508		Sewing thread of man-made staple fibres, whether or not put up for retail sale	CTH
5509		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	CTH
5510		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	CTH
5511		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	CTH, except from 5509 or 5510
5512		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	CTH or RVC (40)
5513		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 G/M2	CTH or RVC (40)
5514		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 G/M2	CTH or RVC (40)
5515		Other woven fabrics of synthetic staple fibres:	
5515	5515.11	--Of polyester staple fibres: mixed mainly or solely with viscose rayon staple fibres	CTH or RVC (40)

5515	5515.12	--Of polyester staple fibres: mixed mainly or solely with man-made filaments	CTH or RVC (40)
5515	5515.13	--Of polyester staple fibres: mixed mainly or solely with wool or fine animal hair	CTH
5515	5515.19	--Of polyester staple fibres: other	CTH or RVC (40)
5515	5515.21	--Of acrylic or modacrylic staple fibres: mixed mainly or solely with man-made filaments	CTH or RVC (40)
5515	5515.22	--Of acrylic or modacrylic staple fibres: mixed mainly or solely with wool or fine animal hair	CTH
5515	5515.29	--Of acrylic or modacrylic staple fibres: other	CTH or RVC (40)
5515	5515.91	--Other woven fabrics: mixed mainly or solely with man-made filaments	CTH or RVC (40)
5515	5515.99	--Other woven fabrics: other	CTH or RVC (40)
5516		Woven fabrics of artificial staple fibres	CTH or RVC (40)
		Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
5601		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 Mm in length (flock), textile dust and mill neps	
		-Wadding: other articles of wadding	
	5601.21	--Of cotton	CTH
	5601.22	--Of man-made fibres	CTH
	5601.29	--Other	CTH
	5601.30	-Textile flock and dust and mill neps	CTH
5602		Felt, whether or not impregnated, coated, covered or laminated	CTH
5603		Nonwovens, whether or not impregnated, coated,	CTH

		covered or laminated	
5604		Rubber thread and cord, textile covered; textile yarn, and strip and the like of headings 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	CTH
5605		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of headings 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	CTH
5606		Gimped yarn, and strip and the like of 5404 or 5405, gimped (other than those of 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	CTH
5607		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	CTH
5608		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	CTH
5609		Articles of yarn, strip or the like of headings 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	CTH
		Chapter 57 Carpets and other textile floor coverings	
5701		Carpets and other textile floor coverings, knotted, whether or not made up	CTH
5702		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "kelem", "schumacks", "karamanie" and similar hand-woven rugs	CTH
5703		Carpets and other textile floor coverings, tufted, whether or not made up	CTH
5704		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	CTH except from 5602
5705		Other carpets and other textile floor coverings,	CTH

		whether or not made up	
		Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
5801		Woven pile fabrics and chenille fabrics, other than fabrics of headings 5802 or 5806	
	5801.10	-Of wool or fine animal hair	CC or RVC (40)
		- Of cotton:	
	5801.21	--Uncut weft pile fabrics	CC or RVC (40)
	5801.22	--Cut corduroy	CC or RVC (40)
	5801.23	--Other weft pile fabrics	CC or RVC (40)
	5801.26	--Chenille fabrics	CC or RVC (40)
	5801.27	--Warp pile fabrics	CC or RVC (40)
		-Of man-made fibres:	
	5801.31	--Uncut weft pile fabrics	CC or RVC (40)
	5801.32	--Cut corduroy	CC or RVC (40)
	5801.33	--Other weft pile fabrics	CC or RVC (40)
	5801.36	--Chenille fabrics	CC or RVC (40)
	5801.37	-- Warp pile fabrics	CC or RVC (40)
	5801.90	- Of other textile materials	CC or RVC (40)
5802		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	CC or RVC (40)
5803		Gauze, other than narrow fabrics of heading 5806	CC

5804		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	CC
5805		Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	CC
5806		Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC
5807		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	CC
5808		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	CC
5809		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	CC
5810		Embroidery in the piece, in strips or in motifs	CTH or RVC (40)
5811		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	CTH
		Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
5901		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	CC

5902		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	CC
5903		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	CC
5904		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	CC
5905		Textile wall coverings	CC
5906		Rubberised textile fabrics, other than those of heading 5902	CC
5907		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	CC
5908		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	CC
5909		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	CC
5910		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	CC
5911		Textile products and articles, for technical uses, specified in note 7 to this chapter	CC
		Chapter 60	
		Knitted or crocheted fabrics	
6001		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	CC
6002		Knitted or crocheted fabrics of a width not exceeding 30 Cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of 6001	CC

6003		Knitted or crocheted fabrics of a width not exceeding 30 Cm, other than those of 6001 or 6002	CC
6004		Knitted or crocheted fabrics of a width exceeding 30 Cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001	CC
6005		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004	CC
6006		Other knitted or crocheted fabrics	CC
		Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted	
6101		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103	CC
6102		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104	CC
6103		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	CC
6104		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	CC
6105		Men's or boys' shirts, knitted or crocheted:	CC
6106		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:	CC
6107		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	CC

6108		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted	CC
6109		T-shirts, singlets and other vests, knitted or crocheted:	CC
6110		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:	CC
6111		Babies' garments and clothing accessories, knitted or crocheted	CC
6112		Track suits, ski suits and swimwear, knitted or crocheted	CC
6113		Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	CC
6114		Other garments, knitted or crocheted:	CC
6115		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted	CC
6116		Gloves, mittens and mitts, knitted or crocheted	CC
6117		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	CC or RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or both of the Parties
		Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted	
6201		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203	CC
6202		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-	CC

		cheaters, wind-jackets and similar articles, other than those of heading 6204	
6203		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	CC
6204		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	CC
6205		Men's or boys' shirts:	CC
6206		Women's or girls' blouses, shirts and shirt-blouses:	CC
6207		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles	CC
6208		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles	CC
6209		Babies' garments and clothing accessories	CC
6210		Garments, made up of fabrics of headings 5602, 5603, 5903, 5906 or 5907:	CC
6211		Track suits, ski suits and swimwear; other garments:	CC
6212		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	CC
6213		Handkerchiefs	CC
6214		Shawls, scarves, mufflers, mantillas, veils and the like	CC
6215		Ties, bow ties and cravats	CC
6216		Gloves, mittens and mitts	CC

6217		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212	CC
		Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags	
6301		Blankets and travelling rugs	CC provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached or RVC (40).
6302		Bed linen, table linen, toilet linen and kitchen linen	CC provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached or RVC (40).
6303		Curtains (including drapes) and interior blinds; curtain or bed valances	CC provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached or RVC (40).
6304		Other furnishing articles, excluding those of heading 9404	CC provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached or RVC (40).
6305		Sacks and bags, of a kind used for the packing of goods	CC provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached or RVC (40).
6306		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	CC provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached or RVC (40).

6307		Other made up articles, including dress patterns	CC provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached or RVC (40).
6308		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	CTH
6309		Worn clothing and other worn articles	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party.
6310		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	Origin shall be conferred to a good of this heading that is derived from production or consumption in a Party.
		Chapter 64 Footwear, gaiters and the like; parts of such articles	
6401		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	CTH
6402		Other footwear with outer soles and uppers of rubber or plastics:	CTH
6403		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	CTH
6404		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	CTH
6405		Other footwear	CTH
6406		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	CC

		Chapter 65 Headgear and parts thereof	
6501		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	CC
6502		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	CC
6504		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	CTH
6505		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	CTH
6506		Other headgear, whether or not lined or trimmed	CTH
6507		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	CTH
		Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	
6601		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	CTH
6602		Walking-sticks, seat-sticks, whips, riding-crops, and the like	CTH
6603		Parts, trimmings and accessories of articles of headings 6601 or 6602	CC
		Chapter 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	
6701		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and	CTH

		worked quills and scapes)	
6702		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	CTH
6703		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	CTH
6704		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	CTH
		Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials	
6801		Setts, curbstones and flagstones, of natural stone (except slate)	CTH
6802		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	CTH
6803		Worked slate and articles of slate or of agglomerated slate	CTH
6804		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	CTH
6805		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	CTH

6806		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of headings 6811 or 6812 or of chapter 69	CTH
6807		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	CTH
6808		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	CTH
6809		Articles of plaster or of compositions based on plaster	CTH
6810		Articles of cement, of concrete or of artificial stone, whether or not reinforced	CTH
6811		Articles of asbestos-cement, of cellulose fibre-cement or the like	CTH
6812		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of headings 6811 or 6813	CTH
6813		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	CTH
6814		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	CTH

6815		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included	CTH
		Chapter 69 Ceramic products	
6901		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	CTH
6902		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths	CTH
6903		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	CTH
6904		Ceramic building bricks, flooring blocks, support or filler tiles and the like	CTH
6905		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	CTH
6906		Ceramic pipes, conduits, guttering and pipe fittings	CTH
6907		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	CTH
6908		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing	CC or RVC (40)
6909		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	CTH
6910		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	CTH

6911		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	CTH
6912		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	CTH
6913		Statuettes and other ornamental ceramic articles	CTH
6914		Other ceramic articles	CTH
		Chapter 70 Glass and glassware	
7001		Cullet and other waste and scrap of glass; glass in the mass	CTH or RVC (40)
7002		Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked	CTH or RVC (40)
7003		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or RVC (40)
7004		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or RVC (40)
7005		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or RVC (40)
7006		Glass of headings 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	CTH or RVC (40)
7007		Safety glass, consisting of toughened (tempered) or laminated glass	CTH or RVC (40)
7008		Multiple-walled insulating units of glass	CTH or RVC (40)
7009		Glass mirrors, whether or not framed, including rear-view mirrors	CTH or RVC (40)
7010		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of	CTH or RVC (40)

		glass; stoppers, lids and other closures, of glass	
7011		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	CTH or RVC (40)
7013		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of headings 7010 or 7018)	CTH or RVC (40)
7014		Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	CTH or RVC (40)
7015		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	CTH or RVC (40)
7016		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms	CTH or RVC (40)
7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	CTH or RVC (40)
7018		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 Mm in diameter	CTH or RVC (40)
7019		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	CTH or RVC (40)

7020		Other articles of glass	CTH or RVC (40)
		Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
7101		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	CTH
7102		Diamonds, whether or not worked, but not mounted or set:	
	7102.10	- Unsorted	CC
	7102.21	- Industrial: unworked or simply sawn, cleaved or bruted	CC
	7102.29	- Industrial: other	CTSH
	7102.31	- Non-industrial: unworked or simply sawn, cleaved or bruted	CC
	7102.39	- Non-industrial: other	CTSH
7103		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	
	7103.10	- Unworked or simply sawn or roughly shaped	CC
	7103.91	- Otherwise worked: rubies, sapphires and emeralds	CTSH
	7103.99	- Otherwise worked: other	CTSH
7104		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:	
	7104.10	- Piezo-electric quartz	CTH
	7104.20	- Other, unworked or simply sawn or roughly shaped	CTH
	7104.90	- Other	CTSH
7105		Dust and powder of natural or synthetic precious or semi-precious stones	CTH

7106		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	CC
7107		Base metals clad with silver, not further worked than semi-manufactured	CC
7108		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	CC
7109		Base metals or silver, clad with gold, not further worked than semi-manufactured	CC
7110		Platinum, unwrought or in semi-manufactured forms, or in powder form	CC
7111		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	CC
7112		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	CTH
7113		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	CTH
7114		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	CTH
7115		Other articles of precious metal or of metal clad with precious metal	CTH
7116		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	CTH
7117		Imitation jewellery	CTH
7118		Coin	CTH
		Chapter 72 Iron and steel	
7201		Pig iron and spiegeleisen in pigs, blocks or other primary forms	CTH
7202		Ferro-alloys	CTH

7203		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	CTH
7204		Ferrous waste and scrap; remelting scrap ingots of iron or steel	CTH
7205		Granules and powders, of pig iron, spiegeleisen, iron or steel	CTH
7206		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	CTH
7207		Semi-finished products of iron or non-alloy steel	CTH
7208		Flat-rolled products of iron or non-alloy steel, of a width of 600 Mm or more, hot-rolled, not clad, plated or coated	CTH or RVC (40)
7209		Flat-rolled products of iron or non-alloy steel, of a width of 600 Mm or more, cold-rolled (cold-reduced), not clad, plated or coated	CTH or RVC (40)
7210		Flat-rolled products of iron or non-alloy steel, of a width of 600 Mm or more, clad, plated or coated	CTH or RVC (40)
7211		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 Mm, not clad, plated or coated	CTH except from 7208 and 7209
7212		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 Mm, clad, plated or coated	CTH except from 7210
7213		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	CTH
7214		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	CTH except from 7213
7215		Other bars and rods of iron or non-alloy steel	CTH except from 7213 and 7214
7216		Angles, shapes and sections of iron or non-alloy steel	CTH
7217		Wire of iron or non-alloy steel	CTH

7218		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	CTH
7219		Flat-rolled products of stainless steel, of a width of 600 Mm or more	CTH
7220		Flat-rolled products of stainless steel, of a width of less than 600 Mm	CTH except from 7219
7221		Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	CTH
7222		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	CTH
7223		Wire of stainless steel	CTH
7224		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	CTH
7225		Flat-rolled products of other alloy steel, of a width of 600 Mm or more	CTH
7226		Flat-rolled products of other alloy steel, of a width of less than 600 Mm	CTH except from 7225
7227		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	CTH
7228		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	CTH except from 7227
7229		Wire of other alloy steel	CTH
		Chapter 73 Articles of iron or steel	
7301		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	CTH
7302		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	CTH
7303		Tubes, pipes and hollow profiles, of cast iron	CTH

7304		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	CTH
7305		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 Mm, of iron or steel	CTH
7306		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	CTH
7307		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	CTH
7308		Structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	CTH
7309		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	CTH
7310		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH
7311		Containers for compressed or liquefied gas, of iron or steel	CTH
7312		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	CTH

7313		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	CTH
7314		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	CTH
7315		Chain and parts thereof, of iron or steel	CTH
7316		Anchors, grapnels and parts thereof, of iron or steel	CTH
7317		Nails, tacks, drawing pins, corrugated nails, staples (other than those of 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	CTH
7318		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	CTH
7319		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	CTH
	7319.40	- Safety pins and other pins	CTH
	7319.90	Other	CTH
7320		Springs and leaves for springs, of iron or steel	CTH
7321		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:	
7321	7321.11	--Cooking appliances and plate warmers: for gas fuel or for both gas and other fuels	CTSH
7321	7321.12	--Cooking appliances and plate warmers: for liquid fuel	CTSH
7321	7321.19	--Cooking appliances and plate warmers: other, including appliances for solid fuel	CTSH
7321	7321.81	--Other appliances: for gas fuel or for both gas and other fuels	CTSH

7321	7321.82	--Other appliances: for liquid fuel	CTSH
7321	7321.89	--Other appliances: other, including appliances for solid fuel	CTSH
7321	7321.90	-Parts	CTH
7322		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	CTH
7323		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	CTH
7324		Sanitary ware and parts thereof, of iron or steel	CTH
7325		Other cast articles of iron or steel	CTH
7326		Other articles of iron or steel	CTH
		Chapter 74 Copper and articles thereof	
7401		Copper mattes; cement copper (precipitated copper)	CTH
7402		Unrefined copper; copper anodes for electrolytic refining	CTH
7403		Refined copper and copper alloys, unwrought	CTH
7404		Copper waste and scrap	CTH
7405		Master alloys of copper	CTH
7406		Copper powders and flakes	CTH
7407		Copper bars, rods and profiles	CTH
7408		Copper wire	CTH
7409		Copper plates, sheets and strip, of a thickness exceeding 0.15 Mm	CTH
7410		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 Mm	CTH
7411		Copper tubes and pipes	CTH

7412		Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	CTH
7413		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	CTH
7415		Nails, tacks, drawing pins, staples (other than those of 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	CTH
7418		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper	CTH
	7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	CTH
	7418.20	- Sanitary ware and parts thereof	CTH
7419		Other articles of copper	CTH
		Chapter 75	
		Nickel and articles thereof	
7501		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	CTH
7502		Unwrought nickel	CTH
7503		Nickel waste and scrap	CTH
7504		Nickel powders and flakes	CTH
7505		Nickel bars, rods, profiles and wire	CTH
7506		Nickel plates, sheets, strip and foil	CTH
7507		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	
7507	7507.11	--Tubes and pipes: of nickel, not alloyed	CTH or RVC (40)
7507	7507.12	--Tubes and pipes: of nickel alloys	CTH or RVC (40)
7507	7507.20	--Tube or pipe fittings	CTH or RVC (40)
7508		Other articles of nickel:	
7508	7508.10	-Cloth, grill and netting, of nickel wire	CTH or RVC (40)
7508	7508.90	-Other	CTH or RVC (40)

		Chapter 76	
		Aluminium and articles thereof	
7601		Unwrought aluminium	CTH
7602		Aluminium waste and scrap	CTH
7603		Aluminium powders and flakes	CTH
7604		Aluminium bars, rods and profiles	CTH
7605		Aluminium wire	CTH
7606		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 Mm	CTH
7607		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 Mm	CTH
7608		Aluminium tubes and pipes	CTH
7609		Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	CTH
7610		Aluminium structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	CTH
7611		Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH
7612		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH
7613		Aluminium containers for compressed or liquefied	CTH

		gas	
7614		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	CTH
7615		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	
	7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.	CTH
	7615.20	-Sanitary ware and parts thereof	CTH
7616		Other articles of aluminium	CTH
		Chapter 78 Lead and articles thereof	
7801		Unwrought lead	CTH
7802		Lead waste and scrap	CTH
7804		Lead plates, sheets, strip and foil; lead powders and flakes	CTH
7806		Other articles of lead	CTH
		Chapter 79 Zinc and articles thereof	
7901		Unwrought zinc:	CTH
7902		Zinc waste and scrap	CTH
7903		Zinc dust, powders and flakes:	CTH
7904		Zinc bars, rods, profiles and wire	CTH
7905		Zinc plates, sheets, strip and foil	CTH
7907		Other articles of zinc	CTH
		Chapter 80 Tin and articles thereof	
8001		Unwrought tin	CTH
8002		Tin waste and scrap	CTH
8003		Tin bars, rods, profiles and wire	CTH
8007		Other articles of tin	CTH
		Chapter 81 Other base metals; cermets; articles thereof	

8101		Tungsten (wolfram) and articles thereof, including waste and scrap:	
8101	8101.10	-Powders	CC
8101	8101.94	-Other: unwrought tungsten, including bars and rods obtained simply by sintering	CC
8101	8101.96	-Other: wire	CTSH
8101	8101.97	-Other: waste and scrap	CTSH
8101	8101.99	-Other: other	CTSH
8102		Molybdenum and articles thereof, including waste and scrap:	
8102	8102.10	-Powders	CC
8102	8102.94	-Other: unwrought molybdenum, including bars and rods obtained simply by sintering	CC
8102	8102.95	-Other: bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	CTSH
8102	8102.96	-Other: wire	CTSH
8102	8102.97	-Other: waste and scrap	CTSH
8102	8102.99	-Other: other	CTSH
8103		Tantalum and articles thereof, including waste and scrap:	
8103	8103.20	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	CTSH
8103	8103.30	-Waste and scrap	CTSH
8103	8103.90	-Other	CTSH
8104		Magnesium and articles thereof, including waste and scrap:	
8104	8104.11	-Unwrought magnesium: containing at least 99.8% by weight of magnesium	CC
8104	8104.19	-Unwrought magnesium: other	CC
8104	8104.20	-Waste and scrap	CTSH
8104	8104.30	-Raspings, turnings and granules, graded according to size; powders	CTSH
8104	8104.90	-Other	CTSH
8105		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof,	

		including waste and scrap:	
8105	8105.20	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	CTSH
8105	8105.30	-Waste and scrap	CTSH
8105	8105.90	-Other	CTSH
8106		Bismuth and articles thereof, including waste and scrap	CTH
8107		Cadmium and articles thereof, including waste and scrap:	
8107	8107.20	-Unwrought cadmium; powders	CTSH
8107	8107.30	-Waste and scrap	CTSH
8107	8107.90	-Other	CTSH
8108		Titanium and articles thereof, including waste and scrap:	
8108	8108.20	-Unwrought titanium; powders	CC
8108	8108.30	-Waste and scrap	CTSH
8108	8108.90	-Other	CTSH
8109		Zirconium and articles thereof, including waste and scrap:	
8109	8109.20	-Unwrought zirconium; powders	CTSH
8109	8109.30	-Waste and scrap	CTSH
8109	8109.90	-Other	CTSH
8110		Antimony and articles thereof, including waste and scrap:	
8110	8110.10	-Unwrought antimony; powders	CTSH
8110	8110.20	-Waste and scrap	CTSH
8110	8110.90	-Other	CTSH
8111		Manganese and articles thereof, including waste and scrap	CC
8112		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:	
8112	8112.12	-Beryllium: unwrought; powders	CC

8112	8112.13	-Beryllium: waste and scrap	CTSH
8112	8112.19	-Beryllium: other	CTSH
8112	8112.21	-Chromium: unwrought; powders	CTSH
8112	8112.22	-Chromium: waste and scrap	CTSH
8112	8112.29	-Chromium: other	CTSH
8112	8112.51	-Thallium: unwrought; powders	CTSH
8112	8112.52	-Thallium: waste and scrap	CTSH
8112	8112.59	-Thallium: other	CTSH
8112	8112.92	-Other: unwrought; waste and scrap; powders	CTSH
8112	8112.99	-Other: other	CTSH
8113		Cermets and articles thereof, including waste and scrap	CC
		Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	
8201		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	
	8201.10	-Spades and shovels	CC
	8201.30	-Mattocks, picks, hoes and rakes	CC
	8201.40	-Axes, bill hooks and similar hewing tools	CC
	8201.50	-Secateurs and similar one-handed pruners and shears (including poultry shears)	CC
	8201.60	-Hedge shears, two-handed pruning shears and similar two-handed shears	CC
	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry	CC
8202		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	CC

8203		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	CC
8204		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	CC
8205		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	CC
	820510	-Drilling, threading or tapping tools	CC
	8205.20	-Hammers and sledge hammers	CC
	8205.30	-Planes, chisels, gouges and similar cutting tools for working wood	CC
	8205.40	-Screwdrivers	CC
	8205.51	-Household tools	CC
	8205.59	-Other	CC
	8205.60	-Blow lamps	CC
	8205.70	-Vices, clamps and the like	CC
	8205.90	- Other, including sets of articles of two or more subheadings of this heading	CC
8206		Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	CC

8207		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	CC
8208		Knives and cutting blades, for machines or for mechanical appliances	CC or RVC (40)
8209		Plates, sticks, tips and the like for tools, unmounted, of cermets	CC or RVC (40)
8210		Hand-operated mechanical appliances, weighing 10 Kg or less, used in the preparation, conditioning or serving of food or drink	CC or RVC (40)
8211		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	CC or RVC (40)
8212		Razors and razor blades (including razor blade blanks in strips)	CC or RVC (40)
8213		Scissors, tailors' shears and similar shears, and blades therefor	CC or RVC (40)
8214		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	CC or RVC (40)
8215		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	CC or RVC (40)
		Chapter 83 Miscellaneous articles of base metal	
8301		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:	
	8301.10	- Padlocks	CTSH
	8301.20	- Locks of a kind used for motor vehicles	CTSH

	8301.30	- Locks of a kind used for furniture	CTSH
	8301.40	- Other locks	CTSH
	8301.50	- Clasps and frames with clasps, incorporating locks	CTSH
	8301.60	- Parts	CC
	8301.70	- Keys presented separately	CC
8302		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	CTH
8303		Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	CTH
8304		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of 9403	CTH
8305		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:	
8305	8305.10	-Fittings for loose-leaf binders or files	CTSH
8305	8305.20	-Staples in strips	CTSH
8305	8305.90	-Other, including parts	CTSH
8306		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	CTH
8307		Flexible tubing of base metal, with or without fittings	CTH
8308		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles,	CTH

		of base metal	
8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	CTH
8310		Sign plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	CTH
8311		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	CTH
		Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
8401		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	
	8401.10	-Nuclear reactors	CTSH
	8401.20	-Machinery and apparatus for isotopic separation, and parts thereof	CTSH
	8401.30	-Fuel elements (cartridges), non-irradiated	CTSH
	8401.40	-Parts of nuclear reactors	CTH
8402		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	
	8402.11	-Steam or other vapour generating boilers: watertube boilers with a steam production exceeding 45 T per hour	CTSH
	8402.12	-Steam or other vapour generating boilers: watertube boilers with a steam production not exceeding 45 T per	CTSH

		hour	
	8402.19	-Steam Or Other Vapour Generating Boilers: Other Vapour Generating Boilers, Including Hybrid Boilers	CTSH
	8402.20	-Super-Heated Water Boilers	CTSH
8402	8402.90	-Parts	CTH
8403		Central Heating Boilers Other Than Those Of heading 8402:	
	8403.10	-Boilers	CTSH
	8403.90	-Parts	CTH
8404		Auxiliary plant for use with boilers of headings 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	
	8404.10	-Auxiliary plant for use with boilers of 8402 or 8403	CTSH
	8404.20	-Condensers for steam or other vapour power units	CTSH
	8404.90	-Parts	CTH
8405		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	
	8405.10	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	CTSH
	8405.90	-Parts	CTH
8406		Steam turbines and other vapour turbines:	
	8406.10	-Turbines for marine propulsion	CTSH
	8406.81	-Other turbines: of an output exceeding 40 Mw	CTSH
	8406.82	-Other turbines: of an output not exceeding 40 Mw	CTSH
	8406.90	-Parts	CTH
8407		Spark-ignition reciprocating or rotary internal combustion piston engines	CTH
8408		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	CTH

8409		Parts suitable for use solely or principally with the engines of headings 8407 or 8408	CTH
8410		Hydraulic turbines, water wheels, and regulators therefor:	
8410	8410.11	-Hydraulic turbines and water wheels: of a power not exceeding 1,000 Kw	CTSH
	8410.12	-Hydraulic turbines and water wheels: of a power exceeding 1,000 Kw but not exceeding 10,000 Kw	CTSH
	8410.13	-Hydraulic turbines and water wheels: of a power exceeding 10,000 Kw	CTSH
	8410.90	-Parts, including regulators	CTH
8411		Turbo-jets, turbo-propellers and other gas turbines:	
	8411.11	-Turbo-jets: of a thrust not exceeding 25 Kn	CTSH
	8411.12	-Turbo-jets: of a thrust exceeding 25 Kn	CTSH
	8411.21	-Turbo-propellers: of a power not exceeding 1,100 Kw	CTSH
	8411.22	-Turbo-propellers: of a power exceeding 1,100 Kw	CTSH
	8411.81	-Other gas turbines: of a power not exceeding 5,000 Kw	CTSH
	8411.82	-Other gas turbines: of a power exceeding 5,000 Kw	CTSH
	8411.91	-Parts: of turbo-jets or turbo-propellers	CTH
	8411.99	-Parts: other	CTH
8412		Other engines and motors:	
	8412.10	-Reaction engines other than turbo-jet	CTSH
	8412.21	--Hydraulic power engines and motors: linear acting (cylinders)	CTSH
	8412.29	--Hydraulic power engines and motors: other	CTSH
	8412.31	-Pneumatic power engines and motors: linear acting (cylinders)	CTSH
	8412.39	--Pneumatic power engines and motors: other	CTSH
	8412.80	-Other	CTSH
	8412.90	-Parts	CTH
8413		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	
	8413.11	--Pumps fitted or designed to be fitted with a measuring device: pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH

	8413.19	--Pumps fitted or designed to be fitted with a measuring device: other	CTSH
	8413.20	-Hand pumps, other than those of subheadings 8413.11 or 8413.19	CTSH
	8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH
	8413.40	-Concrete pumps	CTSH
	8413.50	-Other reciprocating positive displacement pumps	CTSH
	8413.60	-Other rotary positive displacement pumps	CTSH
	8413.70	-Other centrifugal pumps	CTSH
	8413.81	--Other pumps; liquid elevators: pumps	CTSH
	8413.82	--Other pumps; liquid elevators: liquid elevators	CTSH
	8413.91	--Parts: of pumps	CTH
	8413.92	--Parts: of liquid elevators	CTH
8414		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	
	8414.10	-Vacuum pumps	CTSH
	8414.20	-Hand-or foot-operated air pumps	CTSH
	8414.30	-Compressors of a kind used in refrigerating equipment	CTSH
	8414.40	-Air compressors mounted on a wheeled chassis for towing	CTSH
	8414.51	--Fans: table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 w	CTSH
	8414.59	--Fans: other	CTSH
	8414.60	-Hoods having a maximum horizontal side not exceeding 120 Cm	CTSH
	8414.80	-Other	CTSH
	8414.90	-Parts	CTH
8415		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	

	8415.10	-Window or wall types, self-contained or "split-system"	CTSH
	8415.20	-Of a kind used for persons, in motor vehicles	CTSH
	8415.81	--Other: incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH
	8415.82	--Other: other, incorporating a refrigerating unit	CTSH
	8415.83	--Other: not incorporating a refrigerating unit	CTSH
	8415.90	-Parts	CTH
8416		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:	
	8416.10	-Furnace burners for liquid fuel	CTSH
	8416.20	-Other furnace burners, including combination burners	CTSH
	8416.30	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH
	8416.90	-Parts	CTH
8417		Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	
	8417.10	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	CTSH
	8417.20	-Bakery ovens, including biscuit ovens	CTSH
	8417.80	-Other	CTSH
	8417.90	-Parts	CTH
8418		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:	
	8418.10	-Combined refrigerator-freezers, fitted with separate external doors	CTSH
	8418.21	--Refrigerators, household type: compression-type	CTSH
	8418.29	--Refrigerators, household type: other	CTSH
	8418.30	-Freezers of the chest type, not exceeding 800 L capacity	CTSH
	8418.40	-Freezers of the upright type, not exceeding 900 L	CTSH

		capacity	
	8418.50	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH
	8418.61	--Other refrigerating or freezing equipment; heat pumps: heat pumps other than air conditioning machines of heading 8415	CTSH
	8418.69	--Other refrigerating or freezing equipment; heat pumps: other	CTSH
	8418.91	--Parts: furniture designed to receive refrigerating or freezing equipment	CTH
	8418.99	--Parts: other	CTH
8419		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:	
	8419.11	--Instantaneous or storage water heaters, non-electric: instantaneous gas water heaters	CTSH
	8419.19	--Instantaneous or storage water heaters, non-electric: other	CTSH
	8419.20	-Medical, surgical or laboratory sterilisers	CTSH
	8419.31	--Dryers: for agricultural products	CTSH
	8419.32	--Dryers: for wood, paper pulp, paper or paperboard	CTSH
	8419.39	--Dryers: other	CTSH
	8419.40	-Distilling or rectifying plant	CTSH
	8419.50	-Heat exchange units	CTSH
	8419.60	-Machinery for liquefying air or other gases	CTSH
	8419.81	--Other machinery, plant and equipment: for making hot drinks or for cooking or heating food	CTSH

	8419.89	--Other machinery, plant and equipment: other	CTSH
	8419.90	-Parts	CTH
8420		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:	
	8420.10	--Calendering or other rolling machines	CTSH
	8420.91	--Parts: cylinders	CTH
	8420.99	--Parts: other	CTH
8421		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases:	
	8421.11	--Centrifuges, including centrifugal dryers: cream separators	CTSH
	8421.12	--Centrifuges, including centrifugal dryers: clothes-dryers	CTSH
	8421.19	--Centrifuges, including centrifugal dryers: other	CTSH
	8421.21	--Filtering or purifying machinery and apparatus for liquids: for filtering or purifying water	CTSH
	8421.22	--Filtering or purifying machinery and apparatus for liquids: for filtering or purifying beverages other than water	CTSH
	8421.23	--Filtering or purifying machinery and apparatus for liquids: oil or petrol-filters for internal combustion engines	CTSH
	8421.29	--Filtering or purifying machinery and apparatus for liquids: other	CTSH
	8421.31	--Filtering or purifying machinery and apparatus for gases: intake air filters for internal combustion engines	CTSH
	8421.39	--Filtering or purifying machinery and apparatus for gases: other	CTSH
	8421.91	--Parts: of centrifuges, including centrifugal dryers	CTH
	8421.99	--Parts: other	CTH
8422		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for	

		aerating beverages:	
	8422.11	--Dish washing machines: of the household type	CTSH
	8422.19	--Dish washing machines: other	CTSH
	8422.20	--Machinery for cleaning or drying bottles or other containers	CTSH
	8422.30	--Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH
	8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH
	8422.90	-Parts	CTH
8423		Weighing machinery (excluding balances of a sensitivity of 5 Cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:	
	8423.10	--Personal weighing machines, including baby scales; household scales	CTSH
	8423.20	-Scales for continuous weighing of goods on conveyors	CTSH
	8423.30	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH
	8423.81	--Other weighing machinery: having a maximum weighing capacity not exceeding 30 Kg	CTSH
	8423.82	--Other weighing machinery: having a maximum weighing capacity exceeding 30 Kg but not exceeding 5,000 Kg	CTSH
	8423.89	--Other weighing machinery: other	CTSH
	8423.90	--Weighing machine weights of all kinds; parts of weighing machinery	CTH

8424		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
	8424.10	-Fire extinguishers, whether or not charged	CTSH
	8424.20	-Spray guns and similar appliances	CTSH
	8424.30	-Steam or sand blasting machines and similar jet projecting machines	CTSH
	8424.81	--Other appliances: agricultural or horticultural	CTSH
	8424.89	--Other appliances: other	CTSH
	8424.90	-Parts	CTH
8425		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	
	8425.11	-Powered by electric motor	CTSH
	8425.19	-Other	CTSH
	8425.31	- Winches; capstans: powered by electric motor	CTSH
	8425.39	- Other Winches; capstans: other	CTSH
	8425.41	-Built-in jacking systems of a type used in garages	CTSH
	8425.42	-Other jacks and hoists,hydraulic	CTSH
	8425.49	-Other	CTSH
8426		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	CTSH
8427		Fork-lift trucks; other works trucks fitted with lifting or handling equipment	CTSH
8428		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors,	CTSH

		teleferics)	
8429		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	CTSH
8430		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	CTSH
8431		Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	CTH
8432		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:	
8432	8432.10	-Ploughs	CTSH
8432	8432.21	--Harrows, scarifiers, cultivators, weeders and hoes: disc harrows	CTSH
8432	8432.29	--Harrows, scarifiers, cultivators, weeders and hoes: other	CTSH
8432	8432.30	-Seeders, planters and transplanters	CTSH
8432	8432.40	-Manure spreaders and fertilizer distributors	CTSH
8432	8432.80	-Other machinery	CTSH
8432	8432.90	-Parts	CTH
8433		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437:	
8433	8433.11	--Mowers for lawns, parks or sports-grounds: powered, with the cutting device rotating in a horizontal plane	CTSH
8433	8433.19	--Mowers for lawns, parks or sports-grounds: other	CTSH
8433	8433.20	-Other mowers, including cutter bars for tractor mounting	CTSH
8433	8433.30	-Other haymaking machinery	CTSH
8433	8433.40	-Straw or fodder balers, including pick-up balers	CTSH

8433	8433.51	--Other harvesting machinery; threshing machinery: combine harvester-threshers	CTSH
8433	8433.52	--Other harvesting machinery; threshing machinery: other threshing machinery	CTSH
8433	8433.53	--Other harvesting machinery; threshing machinery: root or tuber harvesting machines	CTSH
8433	8433.59	--Other harvesting machinery; threshing machinery: other	CTSH
8433	8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH
8433	8433.90	-Parts	CTH
8434		Milking machines and dairy machinery:	
8434	8434.10	-Milking machines	CTSH
8434	8434.20	-Dairy machinery	CTSH
8434	8434.90	-Parts	CTH
8435		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:	
8435	8435.10	-Machinery	CTSH
8435	8435.90	-Parts	CTH
8436		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	
8436	8436.10	-Machinery for preparing animal feeding stuffs	CTSH
8436	8436.21	--Poultry-keeping machinery; poultry incubators and brooders: poultry incubators and brooders	CTSH
8436	8436.29	--Poultry-keeping machinery; poultry incubators and brooders: other	CTSH
8436	8436.80	-Other machinery	CTSH
8436	8436.91	--Parts: of poultry-keeping machinery or poultry incubators and brooders	CTH
8436	8436.99	--Parts: other	CTH

8437		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:	
8437	8437.10	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH
8437	8437.80	-Other machinery	CTSH
8437	8437.90	-Parts	CTH
8438		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
8438	8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:	CTSH
8438	8438.20	-Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH
8438	8438.30	-Machinery for sugar manufacture	CTSH
8438	8438.40	-Brewery machinery	CTSH
8438	8438.50	-Machinery for the preparation of meat or poultry	CTSH
8438	8438.60	-Machinery for the preparation of fruits, nuts or vegetables	CTSH
8438	8438.80	-Other machinery	CTSH
8438	8438.90	-Parts	CTH
8439		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:	
8439	8439.10	-Machinery for making pulp of fibrous cellulosic material	CTSH
8439	8439.20	-Machinery for making paper or paperboard	CTSH
8439	8439.30	-Machinery for finishing paper or paperboard	CTSH
8439	8439.91	--Parts: of machinery for making pulp of fibrous cellulosic material	CTH
8439	8439.99	--Parts: other	CTH
8440		Book-binding machinery, including book-sewing machines:	

8440	8440.10	-Machinery	CTSH
8440	8440.90	-Parts	CTH
8441		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:	
8441	8441.10	-Cutting machines	CTSH
8441	8441.20	-Machines for making bags, sacks or envelopes	CTSH
8441	8441.30	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH
8441	8441.40	-Machines for moulding articles in paper pulp, paper or paperboard	CTSH
8441	8441.80	-Other machinery	CTSH
8441	8441.90	-Parts	CTH
8442		Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, cylinders or other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
8442	8442.30	-Machinery, apparatus and equipment	CTSH
8442	8442.40	-Parts of the foregoing machinery, apparatus or equipment	CTH
8442	8442.50	--Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTSH
8443		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof:	
8443	8443.11	--Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, reel-fed	CTSH
8443	8443.12	--Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 Cm	CTSH

		and the other side not exceeding 36 Cm in the unfolded state)	
8443	8443.13	--Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other offset printing machinery	CTSH
8443	8443.14	-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, reel fed, excluding flexographic printing	CTSH
8443	8443.15	--Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH
8443	8443.16	--Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: flexographic printing machinery	CTSH
8443	8443.17	--Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: gravure printing machinery	CTSH
8443	8443.19	--Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other	CTSH
8443	8443.31	--Other printers, copying machines and facsimile machines, whether or not combined: machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH
8443	8443.32	--Other printers, copying machines and facsimile machines, whether or not combined: other, capable of connecting to an automatic data processing machine or to a network	CTSH
8443	8443.39	-Other printers, copying machines and facsimile machines, whether or not combined: other	CTSH

8443	8443.91	-Parts and accessories: parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	CTH
8443	8443.99	--Parts and accessories: other	CTH
8444		Machines for extruding, drawing, texturing or cutting man-made textile materials	CTH
8445		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of headings 8446 or 8447	CTH
8446		Weaving machines (looms)	CTH
8447		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	CTH
8448		Auxiliary machinery for use with machines of headings 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of headings 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	CTH
8449		Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	CTH
8450		Household or laundry-type washing machines, including machines which both wash and dry:	
	8450.11	-Machines, each of a dry linen capacity not exceeding 10 Kg: fully-automatic machines	CTSH
	8450.12	-Machines, each of a dry linen capacity not exceeding 10 Kg: other machines, with built-in centrifugal drier	CTSH

	8450.19	-Machines, each of a dry linen capacity not exceeding 10 Kg: other	CTSH
	8450.20	-Machines, each of a dry linen capacity exceeding 10 Kg	CTSH
	8450.90	-Parts	CTH
8451		Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:	
	8451.10	-Dry-cleaning machines	CTSH
	8451.21	--Drying machines: each of a dry linen capacity not exceeding 10 Kg	CTSH
	8451.29	--Drying machines: other	CTSH
	8451.30	-Ironing machines and presses (including fusing presses)	CTSH
	8451.40	-Washing, bleaching or dyeing machines	CTSH
	8451.50	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH
	8451.80	-Other machinery	CTSH
	8451.90	-Parts	CTH
8452		Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
	8452.10	-Sewing machines of the household type	CTSH
	8452.21	--Other sewing machines: automatic units	CTSH
	8452.29	--Other sewing machines: other	CTSH
	8452.30	-Sewing machine needles	CTSH
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or RVC (40)

8453		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:	
	8453.10	-Machinery for preparing, tanning or working hides, skins or leather	CTSH
	8453.20	-Machinery for making or repairing footwear	CTSH
	8453.80	-Other machinery	CTSH
	8453.90	-Parts	CTH
8454		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:	
	8454.10	-Converters	CTSH
	8454.20	-Ingot moulds and ladles	CTSH
	8454.30	-Casting machines	CTSH
	8454.90	-Parts	CTH
8455		Metal-rolling mills and rolls therefor:	
	8455.10	-Tube mills	CTSH
	8455.21	--Other rolling mills: hot or combination hot and cold	CTSH
	8455.22	--Other rolling mills: cold	CTSH
	8455.30	-Rolls for rolling mills	CTSH
	8455.90	-Other parts	CTH
8456		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	
	8456.10	-Operated by laser or other light or photon beam processes	CTH
	8456.20	-Operated by ultrasonic processes	CTH
	8456.30	-Operated by electro-discharge processes	CTH

	8456.90	- Other	CTH
8457		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	CTH
8458		Lathes (including turning centres) for removing metal	CTH
8459		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of 8458	CTH
8460		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	CTH
8461		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	CTH
8462		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	CTH
8463		Other machine-tools for working metal or cermets, without removing material	CTH
8464		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	CTH
8465		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for	CTH

		working wood, cork, bone, hard rubber, hard plastics or similar hard materials	
8466		Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand	
	8466.10	-Tool holders and self-opening dieheads	CTH
	8466.20	-Work holders	CTH
	8466.30	-Dividing heads and other special attachments for machine-tools -Others	CTH
	8466.91	-For machines of heading 84.64	CTH
	8466.92	-For machines of heading 84.65	CTH
	8466.93	- Other: for machines of headings 8456 to 8461	CTH
	8466.94	- For machines of heading 84.62 or 84.63	CTH
8467		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:	
	8467.11	--Pneumatic: rotary type (including combined rotary percussion)	CTSH
	8467.19	--Pneumatic: other	CTSH
	8467.21	--With self-contained electric motor: drills of all kinds	CTSH

	8467.22	--With self-contained electric motor: saws	CTSH
	8467.29	--With self-contained electric motor: other	CTSH
	8467.81	--Other tools: chain saws	CTSH
	8467.89	--Other tools: other	CTSH
	8467.91	--Parts: of chain saws	CTH
	8467.92	--Parts: of pneumatic tools	CTH
	8467.99	--Parts: other	CTH
8468		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances:	
	8468.10	-Hand-held blow pipes	CTSH
	8468.20	-Other gas-operated machinery and apparatus	CTSH
	8468.80	-Other machinery and apparatus	CTSH
	8468.90	-Parts	CTH
8469		Typewriters other than printers of heading 8443; word-processing machines	CTH
8470		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	CTH
8471		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	CTH
8472		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	CTH

8473		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472	CTH
8474		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:	
	8474.10	-Sorting, screening, separating or washing machines	CTSH
	8474.20	-Crushing or grinding machines	CTSH
	8474.31	--Mixing or kneading machines: concrete or mortar mixers	CTSH
	8474.32	--Mixing or kneading machines: machines for mixing mineral substances with bitumen	CTSH
	8474.39	--Mixing or kneading machines: other	CTSH
	8474.80	-Other machinery	CTSH
	8474.90	-Parts	CTH
8475		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:	
	8475.10	-Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	CTSH
	8475.21	--Machines for manufacturing or hot working glass or glassware: machines for making optical fibres and preforms thereof	CTSH
	8475.29	--Machines for manufacturing or hot working glass or glassware: other	CTSH
	8475.90	-Parts	CTH
8476		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:	

	8476.21	--Automatic beverage-vending machines: incorporating heating or refrigerating devices	CTSH
	8476.29	--Automatic beverage-vending machines: other	CTSH
	8476.81	--Other machines: incorporating heating or refrigerating devices	CTSH
	8476.89	--Other machines: other	CTSH
	8476.90	-Parts	CTH
8477		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter:	
	8477.10	-Injection-moulding machines	CTSH
	8477.20	-Extruders	CTSH
	8477.30	-Blow moulding machines	CTSH
	8477.40	-Vacuum moulding machines and other thermoforming machines	CTSH
	8477.51	--Other machinery for moulding or otherwise forming: for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH
	8477.59	--Other machinery for moulding or otherwise forming: other	CTSH
	8477.80	-Other machinery	CTSH
	8477.90	-Parts	CTH
8478		Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter:	
	8478.10	-Machinery	CTSH
	8478.90	-Parts	CTH
8479		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter:	
	8479.10	-Machinery for public works, building or the like	CTSH
	8479.20	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH
	8479.30	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH

	8479.40	-Rope or cable-making machines	CTSH
	8479.50	-Industrial robots, not elsewhere specified or included	CTSH
	8479.60	-Evaporative air coolers	CTSH
	8479.71	- Passenger boarding bridges: of a kind used in airports	CTSH
	8479.79	- Passenger boarding bridges: other	CTSH
	8479.81	--Other machines and mechanical appliances: for treating metal, including electric wire coil-winders	CTSH
	8479.82	--Other machines and mechanical appliances: mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH
	8479.89	--Other machines and mechanical appliances: other	CTSH
	8479.90	-Parts	CTH
8480		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	CTH
8481		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:	
	8481.10	-Pressure-reducing valves	CTSH
	8481.20	-Valves for oleohydraulic or pneumatic transmissions	CTSH
	8481.30	-Check (nonreturn) valves	CTSH
	8481.40	- Safety or relief valves	CTSH
	8481.80	- Other appliances	CTSH
	8481.90	- Parts	CTH
8482		Ball or roller bearings:	
	8482.10	-Ball bearings	CTSH
	8482.20	-Tapered roller bearings, including cone and tapered roller assemblies	CTSH
	8482.30	-Spherical roller bearings	CTSH
	8482.40	-Needle roller bearings	CTSH
	8482.50	-Other cylindrical roller bearings	CTSH
	8482.80	-Other, including combined ball/roller bearings	CTSH

	8482.91	-Parts: balls, needles and rollers	CTH
	8482.99	-Parts: other	CTH
8483		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):	
	8483.10	-Transmission shafts (including cam shafts and crank shafts) and cranks	CTSH
	8483.20	-Bearing housings, incorporating ball or roller bearings	CTSH
	8483.30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTSH
	8483.40	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	CTSH
	8483.50	-Flywheels and pulleys, including pulley blocks	CTSH
	8483.60	-Clutches and shaft couplings (including universal joints)	CTSH
	8483.90	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTSH
8484		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals:	
	8484.10	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	CTSH
	8484.20	-Mechanical seals	CTSH
	8484.90	-Other	CTSH
8486		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines	

		and apparatus specified in note 9 (c) to this chapter; parts and accessories	
	8486.10	-Machines and apparatus for the manufacture of boules or wafers	CTSH
	8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH
	8486.30	-Machines and apparatus for the manufacture of flat panel displays	CTSH
	8486.40	-Machines and apparatus specified in note 9 (c) to this chapter	CTSH
	8486.90	-Parts and accessories	CTH
8487		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter:	
	8487.10	-Ships' or boats' propellers and blades therefor	CTSH
	8487.90	-Other	CTH
		Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
8501		Electric motors and generators (excluding generating sets)	CTH
8502		Electric generating sets and rotary converters	CTSH
8503		Parts suitable for use solely or principally with the machines of headings 8501 or 8502	CTSH
8504		Electrical transformers, static converters (for example, rectifiers) and inductors:	
	8504.10	-Ballasts for discharge lamps or tubes	CTSH
	8504.21	--Liquid dielectric transformers: having a power handling capacity not exceeding 650 Kva	CTSH
	8504.22	--Liquid dielectric transformers: having a power handling capacity exceeding 650 Kva but not exceeding 10,000	CTSH

		Kva	
	8504.23	--Liquid dielectric transformers: having a power handling capacity exceeding 10,000 Kva	CTSH
	8504.31	--Other transformers: having a power handling capacity not exceeding 1 Kva	CTSH
	8504.32	--Other transformers: having a power handling capacity exceeding 1 Kva but not exceeding 16 Kva	CTSH
	8504.33	--Other transformers: having a power handling capacity exceeding 16 Kva but not exceeding 500 Kva	CTSH
	8504.34	--Other transformers: having a power handling capacity exceeding 500 Kva	CTSH
	8504.40	-Static converters	CTSH
	8504.50	-Other inductors	CTSH
	8504.90	-Parts	CTH
8505		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	
	8505.11	--Permanent magnets and articles intended to become permanent magnets after magnetisation: of metal	CTSH
	8505.19	--Permanent magnets and articles intended to become permanent magnets after magnetisation: other	CTSH
	8505.20	-Electro-magnetic couplings, clutches and brakes	CTSH
	8505.90	-Other, including parts	CTH or RVC (40)
8506		Primary cells and primary batteries:	
	8506.10	-Manganese dioxide	CTSH
	8506.30	-Mercuric oxide	CTSH
	8506.40	-Silver oxide	CTSH
	8506.50	-Lithium	CTSH
	8506.60	-Air-zinc	CTSH
	8506.80	-Other primary cells and primary batteries	CTSH
	8506.90	-Parts	CTH

8507		Electric accumulators, including separators therefor, whether or not rectangular (including square):	
	8507.10	-Lead-acid, of a kind used for starting piston engines:	CTSH
	8507.20	-Other lead-acid accumulators	CTSH
	8507.30	-Nickel-cadmium	CTSH
	8507.40	-Nickel-iron	CTSH
	8507.50	- Nickel-metal hydride	CTSH
	8507.60	- Lithium-ion	CTSH
	8507.80	-Other accumulators	CTSH
	8507.90	-Parts	CTH
8508		Vacuum cleaners	
	8508.11	-With self-contained electrical motor: of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 L	CTSH
	8508.19	--With self-contained electrical motor: other	CTSH
	8508.60	-Other vacuum cleaners	CTSH
	8508.70	-Parts	CTH
8509		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508	
	8509.40	-Food grinders and mixers; fruit or vegetable juice extractors	CTSH
	8509.80	-Other appliances	CTSH
	8509.90	-Parts	CTH
8510		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:	
	8510.10	-Shavers	CTSH
	8510.20	-Hair clippers	CTSH
	8510.30	-Hair-removing appliances	CTSH
	8510.90	-Parts	CTH
8511		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors);	

		generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:	
	8511.10	-Sparking plugs	CTSH
	8511.20	--Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH
	8511.30	--Distributors; ignition coils	CTSH
	8511.40	-Starter motors and dual purpose starter-generators	CTSH
	8511.50	-Other generators	CTSH
	8511.80	-Other equipment	CTSH
	8511.90	-Parts	CTH
8512		Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:	
	8512.10	-Lighting or visual signalling equipment of a kind used on bicycles	CTSH
	8512.20	-Other lighting or visual signalling equipment	CTSH
	8512.30	-Sound signalling equipment	CTSH
	8512.40	-Windscreen wipers, defrosters and demisters	CTSH
	8512.90	-Parts	CTH
8513		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512:	
	8513.10	-Lamps	CTSH
	8513.90	-Parts	CTH
8514		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss:	
	8514.10	-Resistance heated furnaces and ovens	CTSH

	8514.20	-Furnaces and ovens functioning by induction or dielectric loss	CTSH
	8514.30	-Other furnaces and ovens	CTSH
	8514.40	-Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH
	8514.90	-Parts	CTH
8515		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:	
	8515.11	--Brazing or soldering machines and apparatus: soldering irons and guns	CTSH
	8515.19	--Brazing or soldering machines and apparatus: other	CTSH
	8515.21	--Machines and apparatus for resistance welding of metal: fully or partly automatic	CTSH
	8515.29	--Machines and apparatus for resistance welding of metal: other	CTSH
	8515.31	--Machines and apparatus for arc (including plasma arc) welding of metals: fully or partly automatic	CTSH
	8515.39	--Machines and apparatus for arc (including plasma arc) welding of metals: other	CTSH
	8515.80	-Other machines and apparatus	CTSH
	8515.90	-Parts	CTH
8516		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545:	
	8516.10	-Electric instantaneous or storage water heaters and immersion heaters	CTSH

	8516.21	--Electric space heating apparatus and electric soil heating apparatus: storage heating radiators	CTSH
	8516.29	--Electric space heating apparatus and electric soil heating apparatus: other	CTSH
	8516.31	--Electro-thermic hair-dressing or hand-drying apparatus: hair dryers	CTSH
	8516.32	--Electro-thermic hair-dressing or hand-drying apparatus: other hair-dressing apparatus	CTSH
	8516.33	--Electro-thermic hair-dressing or hand-drying apparatus: hand-drying apparatus	CTSH
	8516.40	-Electric smoothing irons	CTSH
	8516.50	-Microwave ovens	CTSH
	8516.60	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH
	8516.71	--Other electro-thermic appliances: coffee or tea makers	CTSH
	8516.72	--Other electro-thermic appliances: toasters	CTSH
	8516.79	--Other electro-thermic appliances: other	CTSH
	8516.80	-Electric heating resistors	CTSH
	8516.90	-Parts	CTH
8517		Telephone sets, including telephones for cellular networks or other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528:	
	8517.11	--Telephone sets, including telephones for cellular networks or for other wireless networks: line telephone sets with cordless handsets	CTSH
	8517.12	--Telephone sets, including telephones for cellular networks or for other wireless networks: telephones for cellular networks or for other wireless networks	CTSH
	8517.18	--Telephone sets, including telephones for cellular networks or for other wireless networks: other	CTSH

	8517.61	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: base stations	CTSH
	8517.62	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH
	8517.69	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: other	CTSH
	8517.70	-Parts	CTH
8518		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loud speakers; audio-frequency electric amplifiers; electric sound amplifier sets:	
	8518.10	-Microphones and stands therefor	CTSH
	8518.21	--Loudspeakers, whether or not mounted in their enclosures: single loudspeakers, mounted in their enclosures	CTSH
	8518.22	--Loudspeakers, whether or not mounted in their enclosures: multiple loudspeakers, mounted in the same enclosure	CTSH
	8518.29	--Loudspeakers, whether or not mounted in their enclosures: other	CTSH
	8518.30	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTSH
	8518.40	-Audio-frequency electric amplifiers	CTSH

	8518.50	-Electric sound amplifier sets	CTSH
	8518.90	-Parts	CTH
8519		Sound recording or reproducing apparatus	CTH
8521		Video recording or reproducing apparatus, whether or not incorporating a video tuner	CTH
8522		Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	CTH
8523		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of chapter 37	
	8523.21	--Cards incorporating a magnetic stripe	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of goods of heading 8523 shall confer origin whether or not there has been a change in tariff classification
	8523.29	--Other	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of goods of heading 8523 shall confer origin whether or not there has been a change in tariff classification
	8523.41	--Optical media: unrecorded	CTH
	8523.49	--Optical media: other	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of goods of

			heading 8523 shall confer origin whether or not there has been a change in tariff classification
	8523.51	--Solid-state non-volatile storage devices	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of goods of heading 8523 shall confer origin whether or not there has been a change in tariff classification
	8523.52	--Smart cards	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of goods of heading 8523 shall confer origin whether or not there has been a change in tariff classification
	8523.59	--Other	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of goods of heading 8523 shall confer origin whether or not there has been a change in tariff classification
	8523.80	-Other	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of goods of heading 8523 shall confer origin whether or not there has been a change in tariff classification

8525		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	CTH
8526		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	CTH
8527		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	CTH
8528		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	CTH
8529		Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	CTH
8530		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608):	
	8530.10	-Equipment for railways or tramways	CTSH
	8530.80	-Other equipment	CTSH
	8530.90	-Parts	CTH
8531		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of headings 8512 or 8530:	
	8531.10	-Burglar or fire alarms and similar apparatus	CTSH
	8531.20	-Indicator panels incorporating liquid crystal devices (lcd) or light emitting diodes (led)	CTSH
	8531.80	-Other apparatus	CTSH
	8531.90	-Parts	CTH
8532		Electrical capacitors, fixed, variable or adjustable (pre-set):	

	8532.10	-Fixed capacitors designed for use in 50/60 hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	CTSH
	8532.21	--Other fixed capacitors: tantalum	CTSH
	8532.22	--Other fixed capacitors: aluminium electrolytic	CTSH
	8532.23	--Other fixed capacitors: ceramic dielectric, single layer	CTSH
	8532.24	--Other fixed capacitors: ceramic dielectric, multilayer	CTSH
	8532.25	--Other fixed capacitors: dielectric of paper or plastics	CTSH
	8532.29	--Other fixed capacitors: other	CTSH
	8532.30	-Variable or adjustable (pre-set) capacitors	CTSH
	8532.90	-Parts	CTH
8533		Electrical resistors (including rheostats and potentiometers), other than heating resistors:	
	8533.10	-Fixed carbon resistors, composition or film types	CTSH
	8533.21	--Other fixed resistors: for a power handling capacity not exceeding 20 w	CTSH
	8533.29	--Other fixed resistors: other	CTSH
	8533.31	--Wirewound variable resistors, including rheostats and potentiometers: for a power handling capacity not exceeding 20 w	CTSH
	8533.39	--Wirewound variable resistors, including rheostats and potentiometers: other	CTSH
	8533.40	-Other variable resistors, including rheostats and potentiometers	CTSH
	8533.90	-Parts	CTH
8534		Printed circuits	CTH
8535		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts:	
	8535.10	-Fuses	CTSH
	8535.21	--Automatic circuit breakers: for a voltage of less than 72.5 Kv	CTSH

	8535.29	--Automatic Circuit Breakers: Other	CTSH
	8535.30	-Isolating Switches And Make-And-Break Switches	CTSH
	8535.40	-Lightning Arresters, Voltage Limiters And Surge Suppressors:	CTSH
	8535.90	-Other	CTSH
8536		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables:	
	8536.10	-Fuses	CTSH
	8536.20	-Automatic circuit breakers	CTSH
	8536.30	-Other apparatus for protecting electrical circuits	CTSH
	8536.41	--Relays: for a voltage not exceeding 60 V	CTSH
	8536.49	--Relays: other	CTSH
	8536.50	-Other switches	CTSH
	8536.61	-Lamp-holders, plugs and sockets: lamp-holders	CTSH
	8536.69	-Lamp-holders, plugs and sockets: other	CTSH
	8536.70	-Connectors for optical fibres, optical fibre bundles or cables	CTSH
	8536.90	-Other apparatus	CTSH
8537		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	CTH
8538		Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537	CTH
8539		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:	
	8539.10	-Sealed beam lamp units	CTSH

	8539.21	--Other filament lamps, excluding ultra-violet or infra-red lamps: tungsten halogen	CTSH
	8539.22	--Other filament lamps, excluding ultra-violet or infra-red lamps: other, of a power not exceeding 200 w and for a voltage exceeding 100 v	CTSH
	8539.29	--Other filament lamps, excluding ultra-violet or infra-red lamps: other	CTSH
	8539.31	--Discharge lamps, other than ultra-violet lamps: fluorescent, hot cathode	CTSH
	8539.32	--Discharge lamps, other than ultra-violet lamps: mercury or sodium vapour lamps; metal halide lamps	CTSH
	8539.39	-Discharge lamps, other than ultra-violet lamps: other	CTSH
	8539.41	--Ultra-violet or infra-red lamps; arc-lamps: arc-lamps	CTSH
	8539.49	--Ultra-violet or infra-red lamps; arc-lamps: other	CTSH
	8539.90	-Parts	CTH
8540		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	
	8540.11	--Cathode-ray television picture tubes, including video monitor cathode-ray tubes: colour	CTSH
	8540.12	-- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: monochrome	CTSH
	8540.20	--Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH
	8540.40	-Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 Mm	CTSH
	8540.60	-Other cathode-ray tubes	CTSH
	8540.71	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: magnetrons	CTSH
	8540.79	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: other	CTSH
	8540.81	--Other valves and tubes: receiver or amplifier valves	CTSH

		and tubes	
	8540.89	--Other valves and tubes: other	CTSH
	8540.91	--Parts: of cathode-ray tubes	CTH
	8540.99	--Parts: other	CTH
8541		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:	
	8541.10	-Diodes, other than photosensitive or light emitting diodes	CTSH
	8541.21	--Transistors, other than photosensitive transistors: with a dissipation rate of less than 1 W	CTSH
	8541.29	--Transistors, other than photosensitive transistors: other	CTSH
	8541.30	-Thyristors, diacs and triacs, other than photosensitive devices	CTSH
	8541.40	--Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	CTSH
	8541.50	-Other semiconductor devices	CTSH
	8541.60	-Mounted piezo-electric crystals	CTSH
	8541.90	-Parts	CTH
8542		Electronic integrated circuits:	
	8542.31	--Electronic integrated circuits: processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH
	8542.32	--Electronic integrated circuits: memories	CTSH
	8542.33	--Electronic integrated circuits: amplifiers	CTSH
	8542.39	--Electronic integrated circuits: other	CTSH
	8542.90	-Parts	CTH
8543		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter:	
	8543.10	-Particle accelerators	CTSH

	8543.20	-Signal generators	CTSH
	8543.30	-Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH
	8543.70	-Other machines and apparatus	CTSH
	8543.90	-Parts	CTH
8544		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	CTH
8545		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	CTH
8546		Electrical insulators of any material.	CTH
8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	CTH
8548		Waste and scrap of primary cells, primary batteries and electrical accumulators; spent primary cells, spent primary batteries and spent electrical accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	CTH
		Chapter 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of	

		all kinds	
8601		Rail locomotives powered from an external source of electricity or by electric accumulators	CTH
8602		Other rail locomotives; locomotive tenders	CTH
8603		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	CTH
8604		Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	CTH
8605		Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604.00)	CTH
8606		Railway or tramway goods vans and wagons, not self-propelled	CTH
8607		Parts of railway or tramway locomotives or rolling-stock	CTH
8608		Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	CTH
8609		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	CTH
		Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
8701		Tractors (other than tractors of heading 8709)	CTH

8702		Motor vehicles for the transport of ten or more persons, including the driver	CTH
8703		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	CTH
8704		Motor vehicles for the transport of goods	CTH
8705		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	CTH
8706		Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	CTH
8707		Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	CTH
8708		Parts and accessories of the motor vehicles of headings 8701 to 8705	CTH or RVC (40)
8709		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:	
	8709.11	--Vehicles: electrical	CTSH
	8709.19	--Vehicles: other	CTSH
	8709.90	-Parts	CTH
8710		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	CTH or RVC (40)
8711		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	CTH
8712		Bicycles and other cycles (including delivery tricycles), not motorised	CTH

8713		Invalid carriages, whether or not motorised or otherwise mechanically propelled	CTH
8714		Parts and accessories of vehicles of headings 8711 to 8713	
	8714.10	- Of motorcycles (including mopeds)	CTH
	8714.20	- Of carriages for disabled persons	CTH
	8714.91	- Frames and forks, and parts thereof	CTH
	8714.92	- Wheel rims and spokes	CTH
	8714.93	- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	CTH
	8714.94	- Brakes, including coaster braking hubs and hub brakes, and parts thereof	CTH
	8714.95	- Saddles	CTH
	8714.96	- Pedals and crank-gear, and parts thereof	CTH
	8714.99	- Other	CTH
8715		Baby carriages and parts thereof	CTH or RVC (40)
8716		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
	8716.10	-Trailers and semi-trailers of the caravan type, for housing or camping	CTSH
	8716.20	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTSH
	8716.31	--Other trailers and semi-trailers for the transport of goods: tanker trailers and tanker semi-trailers	CTSH
	8716.39	--Other trailers and semi-trailers for the transport of goods: other	CTSH
	8716.40	-Other trailers and semi-trailers	CTSH
	8716.80	-Other vehicles	CTSH
	8716.90	-Parts	CTH
		Chapter 88 Aircraft, spacecraft, and parts thereof	
8801		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	CTH

8802		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	CTH
8803		Parts of goods of headings 8801 or 8802	CTH
8804		Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	CTH or RVC (40)
8805		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	CTH or RVC (40)
		Chapter 89 Ships, boats, and floating structures	
8901		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	CTH or RVC (40)
8902		Fishing vessels; factory ships and other vessels for processing or preserving fishery products	CTH or RVC (40)
8903		Yachts and other vessels for pleasure or sports; rowing boats and canoes	CTH or RVC (40)
8904		Tugs and pusher craft	CTH or RVC (40)
8905		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	CTH or RVC (40)
8906		Other vessels, including warships and lifeboats other than rowing boats	CTH or RVC (40)
8907		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	CTH or RVC (40)
8908		Vessels and other floating structures for breaking up	CTH or RVC (40)
		Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	

9001		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:	
	9001.10	-Optical fibres, optical fibre bundles and cables	CTH or RVC (40)
	9001.20	-Sheets and plates of polarising material	CTH or RVC (40)
	9001.30	-Contact lenses	CTH or RVC (40)
	9001.40	-Spectacle lenses of glass	CTH or RVC (40)
	9001.50	-Spectacle lenses of other materials	CTH or RVC (40)
	9001.90	-Other	CTH or RVC (40)
9002		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:	
	9002.11	--Objective lenses: for cameras, projectors or photographic enlargers or reducers	CTH or RVC (40)
	9002.19	--Objective lenses: other	CTH or RVC (40)
	9002.20	-Filters	CTH or RVC (40)
	9002.90	-Other	CTH or RVC (40)
9003		Frames and mountings for spectacles, goggles or the like, and parts thereof:	
	9003.11	--Frames and mountings: of plastics	CTSH
	9003.19	--Frames and mountings: of other materials	CTSH
	9003.90	-Parts	CTH
9004		Spectacles, goggles and the like, corrective, protective or other:	
	9004.10	-Sunglasses	CTH or RVC (40)
	9004.90	-Other	CTH or RVC (40)
9005		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:	
	9005.10	-Binoculars	CTH or RVC (40)

	9005.80	-Other instruments	CTH or RVC (40)
	9005.90	-Parts and accessories (including mountings)	CTH
9006		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39:	
	9006.10	-Cameras of a kind used for preparing printing plates or cylinders	CTSH
	9006.30	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	CTSH
	9006.40	-Instant print cameras	CTSH
	9006.51	-Other cameras: with a through-the-lens viewfinder (single lens reflex (slr)), for roll film of a width not exceeding 35 Mm	CTSH
	9006.52	--Other cameras: other, for roll film of a width less than 35 Mm	CTSH
	9006.53	--Other cameras: other, for roll film of a width of 35 Mm	CTSH
	9006.59	--Other cameras: other	CTSH
	9006.61	--Photographic flashlight apparatus and flashbulbs: discharge lamp ("electronic") flashlight apparatus	CTSH
	9006.69	--Photographic flashlight apparatus and flashbulbs: other	CTSH
	9006.91	--Parts and accessories: for cameras	CTH
	9006.99	--Parts and accessories: other	CTH
9007		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	
	9007.10	- Cameras	CTSH
	9007.20	-Projectors	CTSH
	9007.91	--Parts and accessories: for cameras	CTH
	9007.92	--Parts and accessories: for projectors	CTH
9008		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:	
	9008.50	- Projectors, enlargers and reducers	CTSH

	9008.90	-Parts and accessories	CTH
9010		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens:	
	9010.10	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	CTSH
	9010.50	--Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH
	9010.60	-Projection screens	CTSH
	9010.90	-Parts and accessories	CTH
9011		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:	
	9011.10	-Stereoscopic microscopes	CTSH
	9011.20	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTSH
	9011.80	-Other microscopes	CTSH
	9011.90	-Parts and accessories	CTH
9012		Microscopes other than optical microscopes; diffraction apparatus:	
	9012.10	-Microscopes other than optical microscopes and diffraction apparatus	CTSH
	9012.90	-Parts and accessories	CTH
9013		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter:	
	9013.10	--Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or section XVI	CTSH
	9013.20	-Lasers, other than laser diodes	CTSH

	9013.80	-Other devices, appliances and instruments	CTSH
	9013.90	-Parts and accessories	CTH
9014		Direction finding compasses; other navigational instruments and appliances:	
	9014.10	-Direction finding compasses	CTSH
	9014.20	-Instruments and appliances for aeronautical or space navigation (other than compasses)	CTSH
	9014.80	-Other instruments and appliances	CTSH
	9014.90	-Parts and accessories	CTH
9015		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	
	9015.10	-Rangefinders	CTSH
	9015.20	-Theodolites and tachymeters (tacheometers)	CTSH
	9015.30	-Levels	CTSH
	9015.40	-Photogrammetrical surveying instruments and appliances	CTSH
	9015.80	-Other instruments and appliances	CTSH
	9015.90	-Parts and accessories	CTH
9016		Balances of a sensitivity of 5 cg or better, with or without weights	CTH
9017		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter:	
	9017.10	-Drafting tables and machines, whether or not automatic	CTSH
	9017.20	-Other drawing, marking-out or mathematical calculating instruments	CTSH
	9017.30	-Micrometers, callipers and gauges	CTSH
	9017.80	-Other instruments	CTSH
	9017.90	-Parts and accessories	CTH

9018		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	CTH or RVC (40)
9019		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTH or RVC (40)
9020		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	CTH or RVC (40)
9021		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	CTH or RVC (40)
9022		Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:	
	9022.12	--Apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: computed tomography apparatus	CTSH
	9022.13	--Apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: other, for dental uses	CTSH
	9022.14	--Apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: other, for	CTSH

		medical, surgical or veterinary uses	
	9022.19	--Apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	CTSH
	9022.21	--Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for medical, surgical, dental or veterinary uses	CTSH
	9022.29	--Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	CTSH
	9022.30	-X-ray tubes	CTSH
	9022.90	-Other, including parts and accessories	CTSH or RVC (40)
9023		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	CTH
9024		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):	
	9024.10	-Machines and appliances for testing metals	CTSH
	9024.80	-Other machines and appliances	CTSH
	9024.90	-Parts and accessories	CTH
9025		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:	
	9025.11	--Thermometers and pyrometers, not combined with other instruments: liquid-filled, for direct reading	CTSH
	9025.19	--Thermometers and pyrometers, not combined with other instruments: other	CTSH

	9025.80	-Other instruments	CTSH
	9025.90	-Parts and accessories	CTH
9026		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of headings 9014, 9015, 9028 or 9032:	
	9026.10	-For measuring or checking the flow or level of liquids	CTSH
	9026.20	-For measuring or checking pressure:	CTSH
	9026.80	-Other instruments or apparatus	CTSH
	9026.90	-Parts and accessories	CTH
9027		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:	
	9027.10	-Gas or smoke analysis apparatus	CTSH
	9027.20	-Chromatographs and electrophoresis instruments	CTSH
	9027.30	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH
	9027.50	-Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH
	9027.80	-Other instruments and apparatus	CTSH
	9027.90	-Microtomes; parts and accessories	CTSH or RVC (40)
9028		Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
	9028.10	-Gas meters	CTSH
	9028.20	-Liquid meters	CTSH
	9028.30	-Electricity meters	CTSH
	9028.90	-Parts and accessories	CTH

9029		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of headings 9014 or 9015; stroboscopes:	
	9029.10	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like	CTSH
	9029.20	-Speed indicators and tachometers; stroboscopes	CTSH
	9029.90	-Parts and accessories	CTH
9030		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionising radiations:	
	9030.10	-Instruments and apparatus for measuring or detecting ionising radiations	CTSH
	9030.20	-Oscilloscopes and oscillographs	CTSH
	9030.31	--Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters without a recording device	CTSH
	9030.32	--Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters with a recording device	CTSH
	9030.33	--Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, without a recording device	CTSH
	9030.39	--Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, with a recording device	CTSH
	9030.40	--Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH
	9030.82	--Other instruments and apparatus: for measuring or checking semiconductor wafers or devices	CTSH
	9030.84	--Other instruments and apparatus: other, with a	CTSH

		recording device	
	9030.89	-Other	CTSH
	9030.90	-Parts and accessories	CTH
9031		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors:	
	9031.10	-Machines for balancing mechanical parts	CTSH
	9031.20	-Test benches	CTSH
	9031.41	--Other optical instruments and appliances: for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTSH
	9031.49	--Other optical instruments and appliances: other	CTSH
	9031.80	-Other instruments, appliances and machines	CTSH
	9031.90	-Parts and accessories	CTH
9032		Automatic regulating or controlling instruments and apparatus:	
	9032.10	-Thermostats	CTSH
	9032.20	-Manostats	CTSH
	9032.81	-Other instruments and apparatus: hydraulic or pneumatic	CTSH
	9032.89	--Other instruments and apparatus: other	CTSH
	9032.90	-Parts and accessories	CTH
9033		Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90	CTH
		Chapter 91 Clocks and watches and parts thereof	
9101		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	CTH
9102		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101	CTH
9103		Clocks with watch movements, excluding clocks of heading 9104	CTH

9104		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	CTH
9105		Other clocks	CTH
9106		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	CTH
9107		Time switches with clock or watch movement or with synchronous motor	CTH
9108		Watch movements, complete and assembled	CTH
9109		Clock movements, complete and assembled	
	9109.10	- Electrically operated	CTH
	9109.90	- Other	CTH
9110		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	CTH
9111		Watch cases and parts thereof:	
	9111.10	-Cases of precious metal or of metal clad with precious metal	CTSH
	9111.20	-Cases of base metal, whether or not gold-or silver-plated	CTSH
	9111.80	-Other cases	CTSH
	9111.90	-Parts	CTH
9112		Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	CTH
9113		Watch straps, watch bands and watch bracelets, and parts thereof	CTH
9114		Other clock or watch parts	
	9114.10	- Springs, including hair-springs	CTH
	9114.30	- Dials	CTH
	9114.40	- Plates and bridges	CTH

	9114.90	- Other	CTH
		Chapter 92 Musical instruments; parts and accessories of such articles	
9201		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	CTH
9202		Other string musical instruments (for example, guitars, violins, harps)	CTH
9205		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	CTH
9206		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	CTH
9207		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	CTH
9208		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	CTH
9209		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	CTH
		Chapter 93 Arms and ammunition; parts and accessories thereof	
9301		Military weapons, other than revolvers, pistols and the arms of 9307	
	9301.10	- Artillery weapons (for example, guns, howitzers and mortars)	CTH

	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	CTH
	9301.90	- Other	CTH
9302		Revolvers and pistols, other than those of headings 9303 or 9304	CTH
9303		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	CTH
9304		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	CTH
9305		Parts and accessories of articles of headings 9301 to 9304	
	9305.10	- Of revolvers or pistols	CTH
	9305.20	-Of shotguns or rifles of heading 9303	CTH
	9305.91	- Of military weapons of heading 9301	CTH
	9305.99	- Other	CTH
9306		Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	CTH
9307		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	CTH

		Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
9401		Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:	
	9401.10	-Seats of a kind used for aircraft	CTSH
	9401.20	-Seats of a kind used for motor vehicles	CTSH
	9401.30	-Swivel seats with variable height adjustment	CTSH
	9401.40	-Seats other than garden seats or camping equipment, convertible into beds	CTSH
	9401.51	--Seats of cane, osier, bamboo or similar materials: of bamboo or rattan	CTSH
	9401.59	--Seats of cane, osier, bamboo or similar materials: other	CTSH
	9401.61	--Other seats, with wooden frames: upholstered	CTSH
	9401.69	--Other seats, with wooden frames: other	CTSH
	9401.71	--Other seats, with metal frames: upholstered	CTSH
	9401.79	--Other seats, with metal frames: other	CTSH
	9401.80	-Other seats	CTSH
	9401.90	-Parts	CTH or RVC (40)
9402		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	CTH or RVC (40)
9403		Other furniture and parts thereof:	
	9403.10	-Metal furniture of a kind used in offices	CTSH
	9403.20	-Other metal furniture	CTSH
	9403.30	-Wooden furniture of a kind used in offices	CTSH
	9403.40	-Wooden furniture of a kind used in the kitchen	CTSH
	9403.50	-Wooden furniture of a kind used in the bedroom	CTSH
	9403.60	-Otherwooden furniture	CTSH

	9403.70	-Furniture of plastics	CTSH
	9403.81	--Furniture of other materials, including cane, osier, bamboo or similar materials: of bamboo or rattan	CTSH
	9403.89	--Furniture of other materials, including cane, osier, bamboo or similar materials: other	CTSH
	9403.90	-Parts	CTH or RVC (40)
9404		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	CTH
9405		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:	
9405	9405.10	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	CTSH
	9405.20	-Electric table, desk, bedside or floor-standing lamps	CTSH
	9405.30	-Lighting sets of a kind used for christmas trees	CTSH
	9405.40	-Other electric lamps and lighting fittings	CTSH
	9405.50	-Non-electrical lamps and lighting fittings	CTSH
	9405.60	-Illuminated signs, illuminated name-plates and the like	CTSH
	9405.91	--Parts: of glass	CTH
	9405.92	--Parts: of plastics	CTH
	9405.99	--Parts: other	CTH
9406		Prefabricated buildings	CTH
		Chapter 95 Toys, games and sports requisites; parts and accessories thereof	

9503		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	CTH
9504		Video game consoles and machines, articles for fanfare, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment	
	9504.20	Articles and accessories for billiards of all kinds	CTH
	9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	CTH
	9504.40	Playing cards	CTH
	9504.50	- Video game consoles and machines, other than those of subheading 9504.30	CTH
	9504.90	- Other	CTH
9505		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	CTH
9506		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools	CTH
9507		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of headings 9208 or 9705) and similar hunting or shooting requisites	CTH
9508		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres	CTH
		Chapter 96 Miscellaneous manufactured articles	

9601		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	CTH
9602		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	CTH
9603		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	CTH
9604		Hand sieves and hand riddles	CTH
9605		Travel sets for personal toilet, sewing or shoe or clothes cleaning	CTH
9606		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	CTH
9607		Slide fasteners and parts thereof:	
	9607.11	-Slide fasteners: fitted with chain scoops of base metal	CTSH
	9607.19	-Slide fasteners: other	CTSH
	9607.20	-Parts	CTH
9608		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609:	
	9608.10	-Ball point pens	CTSH
	9608.20	-Felt tipped and other porous-tipped pens and markers	CTSH

	9608.30	- Fountain pens, stylograph pens and other pens	CTSH
	9608.40	-Propelling or sliding pencils	CTSH
	9608.50	-Sets of articles from two or more of the foregoing subheadings	CTH or RVC (40)
	9608.60	-Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or RVC (40)
	9608.91	--Other: pen nibs and nib points	CTH or RVC (40)
	9608.99	--Other: other	CTH or RVC (40)
9609		Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:	
	9609.10	-Pencils and crayons, with leads encased in a rigid sheath	CTH
	9609.20	-Pencil leads, black or coloured	CTH
	9609.90	-Other	CTH
9610		Slates and boards, with writing or drawing surfaces, whether or not framed	CTH
9611		Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks	CTH
9612		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	CTH
9613		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	
	9613.10	- Pocket lighters, gas fuelled, non-refillable	CTH or RVC (40)
	9613.20	- Pocket lighters, gas fuelled, refillable	CTH or RVC (40)
	9613.80	- Other lighters	CTH or RVC (40)
	9613.90	- Parts	CTH
9614		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	CTH

9615		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	CTH
9616		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	CTH
9617		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner	CTH
9618		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	CTH
9619	9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	CTH or RVC (40)
		Chapter 97 Works of art, collectors' pieces and antiques	
9701		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	CTH
9702		Original engravings, prints and lithographs	CTH
9703		Original sculptures and statuary, in any material	CTH
9704		Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	CTH
9705		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	CTH
9706		Antiques of an age exceeding one hundred years	CTH

ANNEX 3

ANNEX TO CHAPTER 11 (GOVERNMENT PROCUREMENT) OF THE AGREEMENT BETWEEN THE SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU, KINMEN, AND MATSU AND NEW ZEALAND ON ECONOMIC COOPERATION

ANNEX 3:I LIST OF ENTITIES AND COVERED GOODS AND SERVICES

For New Zealand:

Section A: List of Entities

Chapter 11 (Government Procurement) applies to the entities listed in this section where the value of the procurement is estimated, in accordance with Article 2 of Chapter 11 (Government Procurement), to equal or exceed the thresholds set out in Annex 3:II:

Crown Law Office

Department of Conservation

Department of Internal Affairs

Department of the Prime Minister and Cabinet

Education Review Office

Government Communications Security Bureau

Inland Revenue Department

Land Information New Zealand

Ministry for Primary Industries

Ministry for Culture and Heritage

Ministry of Defence

Ministry of Business, Innovation and Employment

Ministry of Education

Ministry for the Environment

Ministry of Foreign Affairs and Trade

Ministry of Justice

Ministry of Māori Development

Ministry of Pacific Island Affairs

Ministry of Social Development

Ministry of Women's Affairs

New Zealand Customs Service

Serious Fraud Office

State Services Commission

The Treasury

Note: All agencies subordinate to the above listed central government

entities are covered.

Section B: Covered Goods, Services and Construction Services

Goods

Chapter 11 (Government Procurement) applies to all goods procured by the entities listed in Section A (List of Entities), unless otherwise specified in Chapter 11 (Government Procurement) including this Annex.

Services

Chapter 11 (Government Procurement) applies to all services procured by the entities listed in Section A (List of Entities), unless otherwise specified in Chapter 11 (Government Procurement), including this Annex, except the following:

- (a) procurement of research and development services¹;
- (b) procurement of public health, education and welfare services²; and
- (c) procurements listed in Section C (General Notes).

¹ As defined in WTO document MTN.GNS/W/120 (CPC 851- 853).

² Refers to procurement, for provision to the public, of services classified in WTO document MTN.GNS/W/120 under the sector headings “Educational Services” (CPC 921, 922, 923, 924, and 929) and “Health Related and Social Services” (Public Health: CPC 931, including 9311, 9312 and 9319; Welfare: CPC 933 and 913).

Construction Services

Chapter 11 (Government Procurement) applies to all construction services³ procured by the entities listed in Section A (List of Entities), unless otherwise specified in Chapter 11 (Government Procurement), including this Annex.

Section C: General Notes

Chapter 11 (Government Procurement) shall not apply to commercial sponsorship arrangements.

³ This refers to WTO document MTN.GNS/W/120 sector heading “Construction and Related Engineering Services”.

For Chinese Taipei:

Section A: Entities, Covered Goods, Services and Construction Services

Chapter 11 (Government Procurement) applies to the entities and covered goods and services including construction services listed in Annexes 1, 4, 5, and 6 including relevant notes in the “Final Appendix I Offer of the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu” which is contained in the WTO Committee on Government Procurement document number GPA/113 dated 2 April 2012 and its amendments.

Section B: General Notes

1. Where a contract to be awarded by an entity is not covered by Chapter 11 (Government Procurement), Chapter 11 (Government Procurement) shall not be construed to cover any goods or service component of that contract.
2. Chapter 11 (Government Procurement) does not cover:
 - commercial sponsorship arrangements;
 - for the acquisition, development, production or co-production of programme materials by broadcasters and procurement for broadcasting time;

- procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes;
- procurement of the following goods relating to the electricity projects.

HS 8501	Electric motors and generators
HS 8504	Electrical transformers and converters
HS 8532	Power capacitors
HS 8535	Electrical switches, breakers, switch-gears (for a voltage exceeding 1,000 volts)
HS 8536	Electrical switches, breakers, switch-gears (for a voltage not exceeding 1,000 volts)
HS 8537	Switch boards, controller panels
HS 8544	Power cables (including optical fibre cables)
HS 9028	Electricity supply meter

- Notwithstanding the above, Chapter 11 (Government Procurement) covers procurement of HS codes 8501 (electric motors with capacity of 22 megawatts or greater, electric generators with capacity of 50 megawatts or greater), 850164, 8504 (electrical transformers and static converters, with capacity of 1 to 600 megawatts), and 8544 (cable related to telecommunications applications) for the goods and suppliers of New Zealand.

3. Chapter 11 (Government Procurement) does not cover procurements in respect of national security exceptions including procurements made in support of safeguarding nuclear materials, radwaste management, or technology.

ANNEX 3:II THRESHOLDS

Goods	: SDR 130,000
Services other than construction services	: SDR 130,000
Construction services	: SDR 5,000,000

Thresholds shall be converted to New Taiwan Dollars and New Zealand Dollars respectively in accordance with the following provisions:

1. Each Party shall calculate and publish the value of the thresholds under Chapter 11 (Government Procurement) expressed in its respective currency. These calculations shall be based on the conversion rates published by the International Monetary Fund (IMF) in its monthly "International Financial Statistics".
2. The conversion rates shall be the average of the daily values of New Taiwan Dollars and New Zealand Dollars respectively in terms of the SDR over the two-year period preceding 1 November of the year prior to the thresholds in the respective currency becoming effective which shall be from 1 January.
3. Thresholds expressed in New Taiwan Dollars and New Zealand Dollars shall be fixed for two calendar years. Chinese Taipei's thresholds expressed in New Taiwan Dollars shall be the same as

that for the WTO Agreement on Government Procurement, if the SDR value is the same.

ANNEX 3:III SINGLE ELECTRONIC POINT OF ACCESS

For New Zealand:

Procurement opportunities: <http://www.gets.govt.nz>

Procurement measures: <http://www.procurement.govt.nz>

For Chinese Taipei:

Procurement opportunities: <http://web.pcc.gov.tw>

Procurement measures: <http://www.pcc.gov.tw>

ANNEX 3:IV CONTACT POINTS

For New Zealand:

Ministry of Business, Innovation and Employment

Government Procurement Solutions

33 Bowen Street, PO Box 1473

Wellington New Zealand

procurement@med.govt.nz

For Chinese Taipei:

Public Construction Commission, Executive Yuan

9F, No.3 Songren Road, Sinyi District, Taipei, 110-10, Taiwan

gpl@mail.pcc.gov.tw

ANNEX 4

NON-CONFORMING MEASURES TO CHAPTER 13 (CROSS-BORDER TRADE IN SERVICES) AND CHAPTER 12 (INVESTMENT) OF THE AGREEMENT BETWEEN THE SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU, KINMEN, AND MATSU AND NEW ZEALAND ON ECONOMIC COOPERATION

Annex 4:I

Headnote

1. The Schedule of a Party to Annex 4:I sets out, pursuant to paragraph 1 of Article 8 (Non-Conforming Measures) of Chapter 13 (Cross-Border Trade in Services) and paragraph 1 of Article 9 (Non-Conforming Measures) of Chapter 12 (Investment), a Party's existing measures that are not subject to some or all of the obligations imposed by:

(a) Article 5 (National Treatment) of Chapter 13 (Cross-Border Trade in Services) and Article 5 (National Treatment) of Chapter 12 (Investment);

(b) Article 6 (Most-Favored-Nation Treatment) of Chapter 13 (Cross-Border Trade in Services) and Article 6 (Most-Favored-Nation Treatment) of Chapter 12 (Investment);

(c) Article 4 (Market Access) of Chapter 13 (Cross-Border Trade in Services);

(d) Article 7 (Local Presence) of Chapter 13 (Cross-Border Trade in Services);

- (e) Article 7 (Performance Requirements) of Chapter 12 (Investment); or
- (f) Article 8 (Senior Management and Boards of Directors) of Chapter 12 (Investment).

For greater certainty, Article 4 (Market Access) of Chapter 13 (Cross-Border Trade in Services) refers to non-discriminatory measures.

- 2. Article 7 (Local Presence) and Article 5 (National Treatment) of Chapter 13 (Cross-Border Trade in Services) are separate disciplines and a measure that is only inconsistent with Local Presence need not be reserved against National Treatment.
- 3. Each Schedule entry sets out the following elements:
 - (a) **“Sector”** refers to the sector for which the entry is made;
 - (b) **“Sub-Sector”**, where referenced, refers to the specific sector for which the entry is made;
 - (c) **“Industry Classification”** , where referenced, refers and only for transparency purposes, to the activities covered by the entry

according to the provisional CPC codes as used in the Provisional Central Product Classification;

- (d) **“Obligations Concerned”** specifies the obligation(s) referred to in paragraph 1 that, pursuant to Article 8.1(a) (Non-Conforming Measures) of Chapter 13 (Cross-Border Trade in Services) and Article 9.1(a)(Non-Conforming Measures) of Chapter 12 (Investment), do not apply to the entry, as set out in paragraph 4;
- (e) **“Measures”** identifies the existing laws, regulations or other measures for which the entry is made. A measure cited in the **measures** element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (f) **“Description”** sets out the non-conforming aspects of the existing measures for which the entry is made.

4. In accordance with Article 8.1(a) (Non-Conforming Measures) of Chapter 13 (Cross-Border Trade in Services) and Article 9.1 (a) (Non-Conforming Measures) of Chapter 12 (Investment), the articles of this Agreement specified in the **Obligations Concerned** element of an entry do not apply to the measures identified in the **Description** element of that entry.
5. In the interpretation of each entry, all elements of the entry shall be considered in their totality.

NEW ZEALAND

ANNEX 4:I

Sector	All Sectors
Obligations concerned	National Treatment (Chapter 12 (Investment) Article 5)
Measure	Companies Act 1993 Financial Reporting Act 1993
Description	<p><u>Investment</u></p> <p>Consistent with New Zealand's financial reporting regime established under the Companies Act and Financial Reporting Act, the following overseas non-issuer companies are required to file audited financial statements with the Registrar of Companies:</p> <ul style="list-style-type: none"> (a) Any company that is incorporated outside New Zealand that carries on business in New Zealand; (b) Any large company incorporated in New Zealand in which shares that carry the right to exercise or control the exercise of 25% or more of the voting power are held by: <ul style="list-style-type: none"> (i) A subsidiary of a company or body corporate incorporated outside New Zealand; (ii) A company or body corporate incorporated outside New Zealand; or (iii) A person not ordinarily resident in New Zealand;

- (c) Any company that is a subsidiary of a company or body corporate incorporated outside New Zealand.

A company is 'large' if it meets at least two of the following criteria:

- (a) The total assets of the company and its subsidiaries exceeds NZ\$10 million;
- (b) The company and its subsidiaries have a total turnover of NZ\$20 million or more; and
- (c) The company and its subsidiaries have 50 or more full-time equivalent employees.

These requirements do not apply if the overseas company is a subsidiary of a New Zealand company that has already filed audited group financial statements with the Registrar.

Sector	Business Services
Obligations concerned	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5) Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6)
Measure	Section 100(2)(a) of the Patents Act 1953
Description	<u>Cross-Border Trade in Services</u> Registration of patent attorneys is restricted to those who satisfy the criteria set out in section 100(2)(a) of the Patents Act 1953, being any person who is a British subject or a citizen of the Republic of Ireland.

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Measure	Dairy Industry Restructuring Act 2001
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>The Dairy Industry Restructuring Act 2001 (DIRA) and regulations provide for the New Zealand government to acquire, free of charge, and without condition, a copy of a regulated database held by the Livestock Improvement Corporation Ltd (LIC) in the event of its demutualisation or certain other events.</p> <p>Furthermore, should LIC be liquidated or removed from New Zealand's register of companies or the New Zealand government receives a copy of the database as specified above, the New Zealand government may determine arrangements for the database to be managed by another dairy industry entity. In doing so it may take into account nationality and residency considerations, including in relation to senior management and composition of the board of directors.</p>

In addition, the DIRA sets out data reporting obligations to the LIC applying to those engaged in herd testing of dairy cattle.

The DIRA also provides for access to the data held in the core database to be denied if access is not beneficial, or is harmful, to the New Zealand dairy industry, which could take into account nationality or residency considerations and the intended use of the data. Conditions may also be applied to data use.

The DIRA restricts who may hold shares in LIC, and this regime may not be amended without the consent of the responsible Minister.

Sector	Communication Services Telecommunications
Obligations concerned	National Treatment (Chapter 12 (Investment) Article 5) Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Measure	Constitution of Chorus Limited
Description	<p><u>Investment</u></p> <p>The Constitution of Chorus Limited requires New Zealand government approval for the shareholding of any single overseas entity to exceed 49.9 percent.</p> <p>At least half of Board directors are required to be New Zealand citizens.</p>

Sector	Communication Services Audio-visual Services
Obligations concerned	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5) Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4) Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7) Performance Requirements (Chapter 12 (Investment) Article 7)
Measure	Radiocommunications Act 1989
Description	<u>Cross-Border Trade in Services and Investment</u> The acquisition of licences or management rights to use the radio frequency spectrum, or any interest in such licences or management rights, under the Radiocommunications Act 1989 by foreign governments or agents on behalf of foreign governments is subject to the written approval of the Chief Executive of the Ministry of Economic Development.

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Measure	Primary Products Marketing Act 1953
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Under the Primary Products Marketing Act 1953, the New Zealand government may impose regulations necessary to enable producers of products derived from beekeeping; fruit growing; hop growing; deer farming or game deer; or of goats, being the fur bristles or fibres grown by the goat ("primary products") to control the marketing of primary products. In particular, the Primary Products Marketing Act 1953 provides for the establishment of statutory marketing authorities with monopoly marketing and acquisition powers (or lesser powers), and provision of a range of measures relating to such aspects as:</p> <ul style="list-style-type: none"> • The functions, powers, appointment, membership, and dissolution of the marketing authorities;

- The management of the affairs of the marketing authorities;
- The acquisition of primary products by the marketing authorities and matters relating to the pricing and method of payment for primary products so acquired;
- Matters relating to the production, distribution, licensing, and sale of primary products;
- Matters relating to the payment of fees and levies on primary products;
- The acquisition of information required for the purposes of the marketing authorities; and
- The prescription of offences and penalties relating to the Primary Products Marketing Act 1953.

Sector	Air Transportation
Obligations concerned	National Treatment (Chapter 12 (Investment) Article 5) Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Measure	Civil Aviation Act 1990 Ministerial Guidelines
Description	<u>Investment</u>

Only a licensed air transport enterprise may provide international scheduled air services as a New Zealand international airline. Licenses may be subject to certain conditions, such as that the airline is substantially owned and effectively controlled by New Zealand nationals.

Non-scheduled air services require either an appropriate licence or the approval of the Secretary for Transport in accordance with guidelines issued under the Civil Aviation Act 1990.

Sector	Air Transportation
Obligations concerned	National Treatment (Chapter 12 (Investment) Article 5) Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Measure	Constitution of Air New Zealand Limited
Description	<p><u>Investment</u></p> <p>No one foreign national may hold more than 10% of shares which confer voting rights in Air New Zealand unless they have the permission of the Kiwi Shareholder¹. In addition:</p> <ul style="list-style-type: none"> • At least three members of the Board of Directors must be ordinarily resident in New Zealand; • More than half of the Board of Directors must be New Zealand citizens; and • The Chairperson of the Board of Directors must be a New Zealand citizen.

¹ The Kiwi Share in Air New Zealand is a single NZ\$1 special rights convertible preference share issued to the Crown. The Kiwi Shareholder is Her Majesty the Queen in Right of New Zealand.

CHINESE TAIPEI

ANNEX 4:I

1

Sector: All sectors

Sub-Sector:

Industry

Classification:

Obligations

Concerned: National Treatment (Chapter 12 (Investment) Article 5)

Measures: Land Law of June 15, 2011

Description: Investment

Land used for forests reserves, fisheries and aquaculture, hunting reserves, desalination fields, mineral deposits areas, water resources, military purposes, or land adjacent to frontiers shall not be leased or transferred to foreigners, or used as collateral to foreigners.

Foreigners are allowed to acquire land in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu for self-use, investment or public welfare purposes, provided that such acquisition is consistent with the following land use: residences, business operations, churches, hospitals, foreign schools, embassies or consulates, public welfare institutions offices, cemeteries, or other uses approved by the competent authorities of Chinese Taipei.

2

Sector: Mining

Sub-Sector:

Industry

Classification:

Obligations National Treatment (Chapter 12 (Investment)

Concerned: Article 5)

Measures: Mining Law of December 31, 2003

Description: Investment

Mining concessions are granted only to natural persons having citizenship of Chinese Taipei or juridical persons incorporated and registered with the authorities of Chinese Taipei.

3

Sector: Water

Sub-Sector:

Industry

Classification:

Obligations National Treatment (Chapter 12 (Investment) Article

Concerned: 5)

Measures: Water Act of June 1, 2011

Description: Investment

Foreigners are not allowed to acquire water rights, unless otherwise granted by the government upon request by the competent authorities.

The following water uses are exempt from water rights registration:

1. Domestic use and livestock water consumption;
2. Pond digging on private land;
3. Well drilled on private land, provided that its water output yield is less than one hundred litres per minute;
4. Water drawn by means of human power, animal power, or other simple means.

The competent authorities may impose restrictions upon, or order a registration of, the above water use exemptions if such use has interfered with public water business or benefits from water use of others.

4

Sector: Water Supply

Sub-Sector:

Industry

Classification:

Obligations Market Access (Chapter 13 (Cross-Border Trade in
Concerned: Services) Article 4)

Measures: Water Supply Act of June 15, 2010

Water Act of June 1, 2011

Description: Cross-Border Trade in Services

Water supply is reserved to Taiwan Water Corporation, Taipei Water Department, Kinmen County Waterworks and Lienchiang County Waterworks.

Sector:	Services Incidental to Energy Distribution
Sub-Sector:	Natural Gas Supply
Industry	
Classification:	
Obligations	Senior Management and Boards of Director
Concerned:	(Chapter 12 (Investment) Article 8)
Measures:	Nature Gas Act of February 1, 2011
Description:	<u>Investment</u> Foreigners are not allowed to serve as founders and directors of the board of a natural gas company in Chinese Taipei.

6

Sector:	Power Supply, Transmission and Distribution
Sub-Sector:	
Industry	
Classification:	
Obligations	Market Access (Chapter 13 (Cross-Border Trade in
Concerned:	Services) Article 4)
Measures:	The Statute for Regulating Privately-Owned Utilities of April 26, 2000 The Electricity Act of August 8, 2012
Description:	<u>Cross-Border Trade in Services</u> Establishment of power plants is subject to approval by the competent authority of Chinese Taipei according to an economic needs test. Only the Taiwan Power Company is allowed to transmit and distribute electricity.

7

Sector:	Education Services
Sub-Sector:	Primary and secondary education services (CPC 921 and 922), Adult education and other education services (CPC 924 and 929)
Industry	
Classification:	
Obligations	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)
Concerned:	
Measures:	Private School Law of January 16, 2008 Supplementary and Continuing Education Law of June 23, 2004
Description:	<u>Cross-Border Trade in Services and Investment</u>

Primary and Secondary Education

Foreign National Schools

Primary and secondary schools established by foreigners must not enroll students without foreign citizenship.

Note: Foreign national primary and secondary schools established by New Zealand investors shall be exempt from the requirement to be a not-for-profit corporation.

However, no more than two New Zealand for-profit schools can be permitted in Chinese Taipei. New Zealand for-profit schools shall be governed by the applicable laws, regulations and policies of

Chinese Taipei with respect to profit-seeking organisations.

Chinese Taipei Schools

New Zealand persons may not participate in primary or secondary schools, other than through financial contribution to an existing school board or in the establishment of a not-for-profit corporation in partnership/joint venture with Chinese Taipei financial contributors in accordance with relevant laws and regulations of Chinese Taipei.

Adult and Other Education

Foreign persons may not serve as a local manager for institutions providing adult education and/or other education services in Chinese Taipei.

8

Sector: Transport Services

Sub-Sector: Internal waterway transport

Industry

Classification:

Obligations National Treatment (Chapter 13 (Cross-Border

Concerned: Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)

Measures: Shipping Law of January 30, 2013

Law of Ships of December 8, 2010

Description: Cross-Border Trade in Services and Investment

Foreign vessels may not navigate between ports to transport passengers or cargos unless an approval is granted by the competent authority of Chinese Taipei on annual basis.

Docking at ports other than the designated international ports is not permitted for foreign vessels unless seeking shelter or approved by the competent authority of Chinese Taipei.

Sector:	Transport Services
Sub-Sector:	Maritime transportation services and the Operation of “vessels of Chinese Taipei”
Industry	
Classification:	
Obligations	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)
Concerned:	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
	Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Measures:	Shipping Law of January 30, 2013
	Law of Ships of December 8, 2010
	Seafarer Act of June 29, 2011
	The Guidelines of Permission and Administration for Employing Foreign Seafarers, August 13, 2012
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <ol style="list-style-type: none"> 1. The requirements of transporting passengers and cargos in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu for foreign vessel carriers include: <ol style="list-style-type: none"> (1) Set up a branch company by law and obtain the approval from the authority of Chinese Taipei; or (2) Authorize a shipping agency of Chinese Taipei to handle the passenger or cargo transporting affairs on their behalf. 2. People seeking to engage in maritime

transportation services as a vessel carrier shall own at least one vessel of Chinese Taipei.

3. The term “vessels of Chinese Taipei” means ships which are registered with the competent authority of Chinese Taipei. A ship may apply for such registration if:

(1) The ship is owned by the authorities of Chinese Taipei;

(2) The ship is owned by citizens of Chinese Taipei, or

(3) The ship is owned by any of the following companies, which are incorporated under the laws of Chinese Taipei, with principal offices situated within the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu.

(i) An unlimited company, of which all shareholders are citizens of Chinese Taipei.

(ii) A limited company, of which at least half of the capitals are owned by citizens of Chinese Taipei and that the director authorized to represent such company is a citizen of Chinese Taipei.

(iii) A joint company, of which all shareholders with unlimited liabilities are citizens of Chinese Taipei.

(iv) A company limited by shares, of which the chairman of the board and at least half of the directors are the citizens of Chinese Taipei, and at least half of the capitals are

owned by citizens of Chinese Taipei.

- (4) The ship is owned by a juridical person, which is established under the laws of Chinese Taipei, with its main office situated within the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu and at least two-thirds of the members and the statutory representative being citizen of Chinese Taipei.
4. Ship owners or operators shall employ eligible seafarers of Chinese Taipei in the first priority. The employment of foreign seafarers must be approved by the competent authority of Chinese Taipei and the approval is subject to economic needs tests.

10

Sector:	Transport Services
Sub-Sector:	Road transport services, Rail transport services
Industry	
Classification:	
Obligations	National Treatment (Chapter 12 (Investment) Article
Concerned:	5)
Measures:	Highway Law of January 27, 2010 Railway Law of February 3, 2006
Description:	<u>Investment</u> Foreigners may not invest in the business of bus transportation, urban bus transportation, tour bus transportation and taxicab transportation in Chinese Taipei. Foreigners may not invest in railway in Chinese Taipei.

11

Sector:	Transport Services
Sub-Sector:	Air Transportation
Industry	Civil air transport enterprise, Specialty air services
Classification:	
Obligations	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)
Concerned:	Market Access(Chapter 13 (Cross-Border Trade in Services) Article 4) Local Presence(Chapter 13 (Cross-Border Trade in Services) Article 7) Senior Management and Boards of Directors(Chapter 12 (Investment) Article 8)
Measures:	Civil Aviation Act of January 4, 2012 Regulations Governing General Aviation of March 20, 2013
Description:	<u>Cross-Border Trade in Services and Investment</u> Provision of specialty air services other than services supplied by general aviation enterprises is prohibited in Chinese Taipei. General aviation enterprises must be established in Chinese Taipei, subject to approval by MOTC, and foreign investment in civil air transport enterprise and general aviation enterprise shall be in the following juridical form and not exceed the following thresholds: 1.Unlimited company with the entire body of its shareholders being citizens of Chinese Taipei. 2. Limited company with over 50 percent of capital

owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei.

3. Company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei.
4. Company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold more than 25 percent of its total shares.

12

Sector:	Transport services
Sub-Sector:	Air Transportation
Industry	Ground handling services
Classification:	Catering services
Obligations	National Treatment (Chapter 12 (Investment) Article 5)
Concerned:	Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Measures:	Civil Aviation Act of January 4, 2012

Description:	<p><u>Investment</u></p> <p>Foreign investment in an airport ground handling services company or a catering service company shall be in the following juridical form and not exceed the following thresholds:</p> <ol style="list-style-type: none">1. Unlimited company with the entire body of its shareholders being citizens of Chinese Taipei.2. Limited company with over 50 percent of capital owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei.3. Company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei.4. Company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold more than 25 percent of its total shares.
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13

Sector:	Transport Services
Sub-Sector:	Air transportation
Industry	Airport operation and management
Classification:	
Obligations	National Treatment (Chapter 12 (Investment) Article 5)
Concerned:	Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Measures:	Civil Aviation Act of January 4, 2012
Description:	<p><u>Investment</u></p> <p>Foreign investment in a private airport terminal company shall be subject to the following conditions:</p> <p>Company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreigner or juridical person may hold more than 25 percent of its total shares.</p>

14

Sector: Transport services
Sub-Sector: Air Transportation
Industry Airfield operation and management
Classification:
Obligations National Treatment (Chapter 12 (Investment) Article 5)
Concerned: Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)

Measures: Civil Aviation Act of January 4, 2012

Description: Investment

Foreign investment in an airfield shall be subject to the following conditions:

1. Unlimited company completely owned by citizens of Chinese Taipei.
2. Limited company with over 50 percent of capital owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei.
3. Company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei.
4. Company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold more than 25 percent of its total shares.
5. Other juridical persons whose representatives are citizens of Chinese Taipei.

15

Sector: Transport services

Sub-Sector: Air Transportation

Industry Auxiliary

Classification:

Obligations National Treatment (Chapter 13 (Cross-Border Trade
Concerned: in Services) Article 5)

Measures: Civil Aviation Act of January 4, 2012

Description: Cross-Border Trade in Services

Foreign natural persons may only be employed as aircraft pilot, flight engineer, mechanic, repairman and aircraft dispatcher with the approval of the Ministry of Transportation and Communications (MOTC).

16

Sector:	Communications
Sub-Sector:	Telecommunications Services
Industry	Telecommunications Services (CPC 752, other than
Classification:	CPC7524 Programme transmission services)
Obligations	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)
Concerned:	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4) Local Presence(Chapter 13 (Cross-Border Trade in Services) Article 7) Senior Management and Board of Directors (Chapter 12 (Investment) Article 8)
Measures:	Telecommunications Act of July 11, 2007 Administrative Regulations on Satellite Communication Services of April 18, 2012 Administrative of Ministry of Transportation and Communications of December 28, 2007
Description:	<u>Cross-Border Trade in Services and Investment</u> <ol style="list-style-type: none">1. The chairman of the Board of a Type I telecommunications enterprise shall be a citizen of Chinese Taipei.2. The total direct shareholding by foreigners may not exceed 49%, and the sum of direct and indirect shareholding by foreigners may not exceed 60%.3. The percentage of indirect shareholding by foreigners shall be calculated by multiplying the percentage of shareholding by domestic juridical persons in the Type I telecommunications enterprise by the percentage of shareholding or

capital paid by foreigners in the said domestic juridical persons.

4. A Type I telecommunications enterprise shall be a company limited by shares incorporated pursuant to the Company Law.
5. The total direct shareholding by foreigners in Chunghwa Telecom Co., Ltd. may not exceed 49%, and the sum of direct and indirect shareholding by foreigners in Chunghwa Telecom Co., Ltd. may not exceed 55%, which is subject to change by announcement promulgated by the authority in charge.
6. Foreign Mobile Satellite Service (MSS) operators shall be able to provide service by entering into a cooperative agreement with a domestic Satellite Communication Operator or International Network Business of Fixed Network Telecommunications Services. The domestic Satellite Communication Operator or International Network Business of Fixed Network Telecommunications Service that has entered into such agreement shall act as a representative to promote the MSS in Chinese Taipei.

17

Sector:	Health Related and Social services
Sub-Sector:	Medical services
Industry	Hospital services
Classification:	
Obligations	National Treatment (Chapter 12 (Investment) Article
Concerned:	5) Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Measures:	Physicians Act of May 13, 2009 Pharmacists Act of January 26, 2011 Physical Therapists Act of January 29, 2007 Occupational Therapists Act of January 29, 2007 Medical Laboratory Technologists Act of January 29, 2007 Medical Radiology Technologists Act of January 29, 2007 Dietitians Act of May 5, 2004 Dental Technicians Act of January 23, 2009 Nursing Personnel Act of January 29, 2007 Midwives Act of July 2, 2003 Hearing Specialists Act of January 23, 2009 Speech Therapists Act of July 2, 2008 Psychologists Act of November 21, 2001 Medical Care Law of May 20, 2009 Administrative of December 26, 2011
Description:	<u>Investment</u> 1. Medical services Foreigners are not allowed to set up clinics, pharmacy, physical therapy clinic, occupational therapy clinic, clinical laboratory, medical radiation

clinic, dental laboratory, nursing institution, midwifery institution, hearing therapy clinic, speech therapy clinic, psychological therapy clinic, psychological counseling clinic or other medical care institutions.

2. Hospital services

No more than one-third of the total number of trustees or directors of the board of a medical care corporate or corporation shall be foreigners.

Furthermore, foreigners shall not be the chairperson of medical care corporation.

18

Sector:	Fisheries and Aquaculture
Sub-Sector:	
Industry	
Classification:	
Obligations	National Treatment (Chapter 13 (Cross-Border
Concerned:	Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)
Measures:	Fisheries Law of January 9, 2008
Description:	<u>Cross-Border Trade in Services and Investment</u> Only citizens of Chinese Taipei may serve as fishery operators (including those engaging in aquaculture business), hereunder unless a foreign national may obtain the approval from the competent authority to operate fisheries in cooperation with any fishery operator of Chinese Taipei.

19

Sector:	Agriculture, Animal Husbandry and Forestry
Sub-Sector:	
Industry	
Classification:	
Obligations	National Treatment (Chapter 12 (Investment) Article
Concerned:	5)
Measures:	Statute for Investment by Foreign Nationals of November 19, 1997 Negative List for Investment by Overseas Chinese and Foreign Nationals of December 21, 2010
Description:	<u>Investment</u> Foreign investment is not allowed in forestry, wood logging and hunting industries. Other industries in which foreign investment is conditionally restricted are listed below. Applications will be subject to approval by the Council of Agriculture (COA), and be determined on a case- by-case basis: 1. Agriculture: cultivation on rice, dry land food crops, special crops, vegetables, fruits, mushrooms, flowers and other agricultural and horticultural products; 2. Animal husbandry: raising of cattle, hogs, chickens, ducks and other animal husbandry.

20

Sector: Public Welfare Lottery

Sub-Sector:

Industry

Classification:

Obligations National Treatment (Chapter 13 (Cross-Border

Concerned: Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)

Measures: Public Welfare Lottery Issue Act of May 28, 2008

Description: Cross-Border Trade in Services and Investment

The public welfare lottery shall be issued by a local bank appointed by the competent authority. The term "Bank" shall mean an organization formed and registered in accordance with the provisions of the Banking Act of Chinese Taipei.

21

Sector:	Sporting and other Recreational Services
Sub-Sector:	Sporting services
Industry	Sports Facility operation services
Classification:	
Obligations	National Treatment (Chapter 12 (Investment) Article
Concerned:	5)
Measures:	Regulations Governing Management of Golf Course of August 25, 1999
Description:	<u>Investment</u> Foreign investment is not allowed in golf courses.

22

Sector:	Sports and other recreational services
Sub-Sector:	Sports lottery
Industry	
Classification:	
Obligations	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)
Concerned:	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
Measures:	Act for Issuance of Sports Lottery of July 1, 2009 Administrative of July 26, 2012
Description:	<u>Cross-Border Trade in Services and Investment</u> Sports lottery operators shall be companies with limited shares registered under Chinese Taipei's Company Act, with more than 50% of the shares owned by Chinese Taipei's citizens or juridical persons. Foreign banks are not allowed to provide services related to the management of cash flow from sports lotteries.

23

Sector: Recreational, Cultural and Sporting Services
Sub-Sector: Library, archive, museum and other cultural services
Industry
Classification:
Obligations National Treatment (Chapter 13 (Cross-Border Trade
Concerned: in Services) Article 5)
Measures: Cultural Heritage Preservation Act of February 5, 2005
Regulation Governing the Excavation Requirements of
Historic Site of December 30, 2005

Description: Cross-Border Trade in Services
Foreigners may not investigate and excavate historical sites within the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu and its territorial sea. Provided that with the prior approval of the competent authority, foreigners may cooperate with domestic scientific research organizations or professional institutions to conduct such investigation and excavation. Upon conducting joint excavation project carried out by foreigners and domestic scientific research organizations or professional institutions, the representative of the domestic counterpart will invariably be the director of the project. All original data thereby accumulated, such as the unearthed artifacts, etc., must be well preserved. Carrying or transporting those data abroad is strictly forbidden, provided that with the prior approval of the competent authority, they can be carried abroad to conduct the necessary scientific analyses.

24

Sector:	Business Services
Sub-Sector:	Professional services
Industry	Professional Engineers services (CPC 8672, 8673)
Classification:	Engineering Related Scientific and Technical Consulting Services (CPC 86754)
Obligations Concerned:	Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)
Measures:	Professional Engineers Act of June 22, 2011 Act Governing the Administration of Professional Engineering Consulting Firms of July 2, 2003 Land Surveying and Mapping Act of March 21, 2007
Description:	<u>Cross-Border Trade in Services</u> <u>Professional engineering services:</u> Local presence is required for the services related to Professional Engineer certification practice in Chinese Taipei. <u>Land Surveying and Mapping Services:</u> Local presence is required for the services related to land surveying and mapping services in Chinese Taipei.

25

Sector:	Business Services
Sub-Sector:	Professional services
Industry	CPA services (CPC 86211), Taxation services (CPC
Classification:	8630), CPB services (CPC 86213, 86219, 8622, 8630), Architectural Services (CPC 8671), Veterinary Services (CPC 93201*, 93209* ¹), Real Estate Services (CPC 82203**, 82205**)
Obligations	Market Access (Chapter 13 (Cross-Border Trade in
Concerned:	Services) Article 4) Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)
Measures:	Certified Public Accountant Law, June 10, 2009 Income Tax Act of December 5, 2012 Certified Public Bookkeepers Act of December 5, 2012 Building Act of January 5, 2011 Architects Act of December 30, 2009 Veterinarian Act, May 27, 2009 Real Estate Broking Management Act of December 30, 2011 Real Estate Appraiser Act of June 15, 2011
Description:	<u>Cross-Border Trade in Services</u> <u>CPA attestation services and Income tax certification services</u> The CPA services related to accountant attestation practice or a tax agent services related to income tax certification can be provided only by CPA or tax agent of Chinese Taipei, which has established or joined a CPA firm in Chinese Taipei.

¹ Laboratory and technical services, food (including special diets), and other facilities and resources are excluded.

Local presence is required.

CPB services:

Local presence is required. Such presence shall not be in the form of company.

Architectural Services:

Local presence is required for the services related to architect certification practice in Chinese Taipei. Such presence shall not be in the form of company.

Veterinary services:

Local presence is required. Such presence shall not be in the form of company.

Real Estate Brokering Agency Services

Local presence is required.

Real estate broking services dealing with the broking business and sale of foreign real estates shall be registered in the form of company under the Company Act of Chinese Taipei.

Real Estate Appraisal Services:

Local presence is required for the services related to real estate appraisal certification practice in Chinese Taipei. Such presence shall not be in the form of company.

26

Sector:	Business Services
Sub-Sector:	Professional Services
Industry	
Classification:	
Obligations	National Treatment (Chapter 13 (Cross-Border
Concerned:	Trade in Services) Article 5)
Measures:	Notary Act of December 30, 2009 Land Administration Agent Act of December 30, 2011 Enforcement Rules of Examination Act for Professional and Technical Staff of July 25, 2011 Pilotage Law of January 30, 2002 Fire Services Act of December 21, 2011
Description:	<u>Cross-Border Trade in Services</u> Foreign national is not allowed to serve as a notary, land administration agent, pilot, and fire protection equipment engineer/technician.

27

Sector:	Business Services
Sub-Sector:	Legal services
Industry	
Classification:	
Obligations	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
Concerned:	Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)
Measures:	Attorney Regulation Act and accompanying regulations

Description:

Cross-Border Trade in Services

Local presence is required for practicing law by a licensed lawyer of Chinese Taipei and attorney of foreign legal affairs (AFLA). Such presence shall be in the form of sole proprietorship or partnership.

For transparency purposes, AFLA may provide services subject to the following terms:

1. Scope of the services:

(1)AFLA practicing the law of his/her home jurisdiction(s) or international law independently.

(2)AFLA cooperating with the licensed lawyer of Chinese Taipei or acquiring the latter's written opinions in the matters concerning marriage, parental or inheritance cases in which citizen of Chinese Taipei is a party or the estates is located in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu.

2. The following qualifications are required for the recognition of AFLA by the competent authority of

Chinese Taipei:

- (1) the service provider is qualified as a lawyer in his/her home jurisdiction(s), and
 - (2) the service provider has practiced as a qualified lawyer for at least 5 years in his/her home jurisdiction(s). However, should a foreign lawyer be employed by a licensed lawyer of Chinese Taipei as an assistant or consultant or have practiced his/her home jurisdiction laws elsewhere, the term, up to a maximum of two years of employment or practice may be accredited to the said five year term or
 - (3) any foreign lawyer who is already employed by a licensed lawyer of Chinese Taipei by 1 January 2002 in accordance with the Regulation Concerning Chinese Taipei's Lawyers' Employment of Foreigners and Administration thereof, may apply to become an AFLA after the completion of the two years' employment period.
3. AFLAs who obtain permission from Ministry of Justice may establish partnership with or employ licensed lawyer of Chinese Taipei.
 4. Registration shall be made with the Bar Association in the locality in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu where the law office is located after the person is recognized by Chinese Taipei as AFLA.

Foreigners who are college graduates majoring in law-related subjects or have law-related working

experience for at least two years, or who have passed the lawyer's examination in any foreign country may be employed by licensed lawyers of Chinese Taipei or AFLAs to work as assistants or consultants, but not conducting litigation or providing other legal services under the assistant/consultant's own name.

28

Sector:	Recreational, Cultural and Sporting Services
Sub-Sector:	Recreational services
Industry	
Classification:	
Obligations	National Treatment (Chapter 12 (Investment) Article
Concerned:	5)
Measures:	The Statute for Investment by Foreign Nationals of November 19, 1997 Negative List for Investment by Overseas Chinese and Foreign Nationals of June 17, 2013
Description:	<u>Investment</u> Foreigners are not allowed to invest in entertainment establishments which offer personalized attention by a host or hostess of a sexually arousing or seductive nature. Host/hostess services in Chinese Taipei are offered in certain types of coffee/tea shops, ballrooms, dance halls, wine shops, bars, karaoke rooms, etc.

29

Sector:	Business services
Sub-Sector:	Placement and supply services of personnel
Industry	
Classification:	
Obligations	Most-Favoured-Nation Treatment (Chapter 13
Concerned:	(Cross-Border Trade in Services) Article 6)
	Market Access (Chapter 13 (Cross-Border Trade in
	Services) Article 4)
	Local Presence (Chapter 13 (Cross-Border Trade in
	Services) Article 7)
Measures:	Employment Service Act of January 30, 2012
	Regulations for Authorization and Administration of
	Private Employment Service Agencies of March 2,
	2010
Description:	<u>Cross-Border Trade in Services and Investment</u>
	Foreign employment service agencies have to apply
	for recognition from the competent authorities of
	Chinese Taipei to refer foreign nationals to work in
	Chinese Taipei, or citizens of Hong Kong, Macau,
	and mainland China to work in Chinese Taipei,
	provided such employment services agencies shall
	not engage in employment services in Chinese
	Taipei. Limitations in the form of country of origin,
	numerical quota and types of services may apply to
	such recognition by the competent authorities.
	Any employment service agency to provide full
	employment services in Chinese Taipei must be a
	company incorporated or a foreign company
	registered under Chinese Taipei's Company Act.
	The competent authorities may authorize foreign

employment service agencies to set up commercial presence to provide full employment services in Chinese Taipei according to the situation of domestic economy and employment market.

30

Sector: Postal and Courier Services

Sub-Sector:

Industry

Classification:

Obligations Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)

Concerned:

Measures: Postal Act of April 27, 2011

Description: Cross-Border Trade in Services

Business of delivering letters, postcards or other correspondence is reserved to the Chunghwa Post Co. Ltd., which is a state-owned company. Apart from Chunghwa Post, no others may engage in the business of delivering letters, postcards or other correspondence.

31

Sector:	Financial Services
Sub-Sector:	Banking and other financial services
Industry	
Classification:	
Obligations	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
Concerned:	Local presence (Chapter 13 (Cross-Border Trade in Services) Article 7)
Measures:	Banking Act, November 9, 2011 Offshore Banking Act of June 9, 2010 Regulations Governing Foreign Bank Branches and Representative Offices of December 11, 2009 Regulation for the Implementation of Offshore Banking Act of December 2, 2003 Law Governing Bills Finance Business of June 9, 2010 Trust Enterprise Law, January 16 of 2008 Standards for the Establishment of Trust Enterprises, October 5 of 2009 Financial Securitization Act of July 24, 2002 Real Estate Securitization Act of January 21, 2009 Act Governing Issuance of Electronic Stored Value Cards of January 23, 2009 Regulations Governing Foreign Exchange Brokers of July 29, 2011 Central Bank Act of April 27, 2011
Description:	<u>Cross-Border Trade in Services and Investment</u>

Cross-border financial services suppliers shall not supply any banking services, including solicitation or marketing thereof, to any entities or persons located in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu without prior approval and obtaining related business licenses from the competent authorities.

Banking services may only be provided through the following institutions: commercial banks, branches of foreign banks, offshore banking branches of banks, foreign exchange brokerage firms, credit card institutions, bills finance companies, trust enterprises and issuers of stored value cards.

The following financial institutions incorporated in Chinese Taipei shall only be companies limited by shares: commercial banks, bills finance companies, foreign exchange brokerage firms, trust companies and issuers of stored value cards.

32

Sector: Financial Services

Sub-Sector: Banking and other financial services

Industry

Classification:

Obligations

Concerned: National Treatment (Chapter 12 (Investment) Article 5)

Measures: Regulations Governing Foreign Bank Branches and Representative Offices of December 11, 2009

Offshore Banking Act of June 9, 2010

Regulation for the Implementation of Offshore Banking Act of December 2, 2003

Description: Investment

Foreign bank branches and offshore banking units

A foreign bank may not apply for approval to establish a branch or an offshore banking unit in Chinese Taipei unless the bank is ranked, by capital or assets, among the top five hundred banks in the world within one year prior to application, or has business dealings with the banks and/or enterprises in Chinese Taipei in an aggregate amount of more than US\$1,000,000,000 in three calendar years prior to application, of which no less than US\$180,000,000 have been in the form of medium or long term credits.

33

Sector: Financial Services

Sub-Sector: Banking and other financial services

Industry

Classification:

Obligations

Concerned: National Treatment (Chapter 12 (Investment) Article 5)

Measures: Regulations Governing Foreign Bank Branches and Representative Offices of December 11, 2009
The Banking Act, November 9, 2011

Description: Investment

New Taiwan dollar (NTD) lending

A foreign bank branch may not extend more than NT\$7,000,000,000 or the amount calculated based on the net worth of a foreign bank branch according to the restrictions set forth by the competent authority pursuant to Paragraph 1, Article 33-3 of Banking Act, whichever is higher, to the same judicial person, same concerned party or same affiliated entity. A foreign bank branch may not extend more than NT\$1,500,000,000 or the amount calculated based on the net worth of a foreign bank branch according to the restrictions set forth by the competent authority pursuant to Paragraph 1, Article 33-3 of Banking Act, whichever is higher, to the same natural person.

The term “net worth” calculated according to the authorization provisions that apply *mutatis mutandis* to the branches of foreign banks shall mean the net worth of a foreign bank branch in the previous fiscal year following final settlement of accounts.

34

Sector:	Financial Services
Sub-Sector:	Securities & Futures
Industry	
Classification:	
Obligations	Local Presence (Chapter 13 (Cross-Border Trade in Services)
Concerned:	Article 7)
Measures:	Securities and Exchange Act, January 4 2012 Futures Trading Act, June 9 2010 Securities Investment Trust and Consulting Act, June 9 2010 Standards Governing the Establishment of Securities Firms, June 16 2009 Standards Governing the Establishment of Futures Commission Merchants, October 2 2007
Description:	<u>Cross-Border Trade in Services</u> Cross-border financial services suppliers shall not supply any financial services related to securities and futures, including solicitation or marketing thereof, to any entities or persons located in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu without prior approval and obtaining related business licenses from the competent authorities.

35

Sector:	Financial Services
Sub-Sector:	Insurance and insurance related services
Industry	
Classification:	
Obligations	Local Presence (Chapter 13 (Cross-Border Trade in
Concerned:	Services) Article 7)
Measures:	Insurance Act of June 6, 2012
Description:	<u>Cross-Border Trade in Services</u> Except as provided in the GATS commitments of Chinese Taipei, no insurance and insurance related financial services, including solicitation or marketing thereof, may be provided to any entities or persons located in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu without prior approval and obtaining related business licenses from the competent authorities.

ANNEX 4:II

Headnote

1. The Schedule of each Party to Annex 4:II sets out, pursuant to Article 8.2 (Non-Conforming Measures) of Chapter 13 (Cross-Border Trade in Services) and Article 9 (Non-Conforming Measures) of Chapter 12 (Investment), the specific sectors, sub-sectors or activities for which a Party may maintain existing, or adopt new or more restrictive measures that do not conform with the obligations imposed by:

(a) Chapter 12 (Investment) Article 5 and Chapter 13 (Cross-Border Trade in Services) Article 5 (National Treatment);

(b) Chapter 12 (Investment) Article 6 and Chapter 13 (Cross-Border Trade in Services) Article 6 (Most-Favoured-Nation Treatment);

(c) Chapter 13 (Cross-Border Trade in Services) Article 4 (Market Access);

(d) Chapter 13 (Cross-Border Trade in Services) Article 7 (Local Presence);

(e) Chapter 12 (Investment) Article 7 (Performance Requirements); or

(f) Chapter 12 (Investment) Article 8 (Senior Management and Boards of Directors).

For greater certainty, Chapter 13 (Cross-Border Trade in Services) Article 4 (Market Access) refers to non-discriminatory measures.

2. Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7) and National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5) are separate disciplines and a measure that is only inconsistent with Local Presence need not be reserved against National Treatment.
3. Each Schedule entry sets out the following elements:
 - (a) “**Sector**” refers to the sector for which the entry is made;
 - (b) “**Sub-Sector**”, where referenced, refers to the specific sector for which the entry is made;
 - (c) “**Industry Classification**”, where referenced, refers and only for transparency purposes, to the activities covered by the entry according to the relevant industry classification codes;
 - (d) “**Obligations Concerned**” specifies the obligation(s) referred to in paragraph 1 that, pursuant to Article 8.2(Non-Conforming Measures) of Chapter 13(Cross-Border Trade in Services) and 9.2 (Non-Conforming Measures) of Chapter 12 (Investment), do not apply to the sectors, subsectors, or activities listed in the entry;
 - (e) “**Description**” sets out the nature and/or scope of the sector, sub-sector, or activities covered by the entry; and
 - (f) “**Existing measures**” are included for transparency purposes. The measures stipulated therein are not exhaustive.

4. In accordance with Chapter 13 (Cross-Border Trade in Services) Article 8.2 and Chapter 12 (Investment) Article 9.2 (Non-Conforming Measures), the articles of this Agreement specified in the “Obligations Concerned” element of an entry do not apply to the sectors, sub-sectors, and activities identified in the “Description” element of that entry.
5. In the interpretation of each entry, the “Description” element shall prevail over all the other elements.

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ANNEX 4:II

Sector	All Sectors
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment Article) 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> • The provision of public law enforcement and correctional services; and • The following, to the extent that they are social services established for a public purpose: <ul style="list-style-type: none"> ○ Child care; ○ Health;

- Income security and insurance;
- Public education;
- Public housing;
- Public training;
- Public transport;
- Public utilities;
- Social security and insurance; and
- Social welfare.

Sector	All Sectors
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to water, including the allocation, collection, treatment and distribution of drinking water.</p> <p>This reservation does not apply to the wholesale trade and retail of bottled mineral, aerated and natural water.</p>

Sector	All Sectors
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt and maintain any measure solely as part of the act of devolving a service, that is provided in the exercise of governmental authority at the time the Agreement enters into force. Such measures may include:</p> <ul style="list-style-type: none"> • Restricting the number of service suppliers; • Allowing an enterprise, wholly or majority owned by the Government of New Zealand, to be the sole service supplier or one amongst a limited number of service

suppliers;

- Imposing restrictions on the composition of senior management and boards of directors;
- Requiring local presence; and
- Specifying the juridical form of the service supplier(s).

Sector	All Sectors
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Where the New Zealand government wholly owns or has effective control over an enterprise then New Zealand reserves the right to adopt or maintain any measures regarding the sale of any shares in that enterprise or any assets of that enterprise to any person, including according more favourable treatment to New Zealand nationals.</p>

Sector	All Sectors
Obligations concerned	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure that is not inconsistent with New Zealand's obligations under Article XVI of the GATS.¹</p>

¹ This means that the stipulation in Chapter 13 (Cross-Border Trade in Services) Article 8 (Non-Conforming Measures) not to decrease the conformity of the measure as it existed immediately before the amendment, does not apply with respect to the Market Access entries in New Zealand's Schedule to Annex 4:I.

Sector	All Sectors
Obligations concerned	<p>National Treatment (Chapter 12 (Investment) Article 5)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure that requires the following investment activities to receive prior approval by the New Zealand government under its overseas investment regime:</p> <ul style="list-style-type: none"> (a) Acquisition or control of 25 per cent or more of any class of shares or voting power in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$20 million; (b) Commencement of business operations or acquisition of an existing business, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$20 million; (c) Acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific

approval according to New Zealand's Overseas Investment legislation; and

- (d) Acquisition, regardless of the dollar value, of 25 per cent or more of any class of shares or voting power in a New Zealand entity that owns commercial fishing quota or annual catch entitlement, or the acquisition of commercial fishing quota or annual catch entitlement.

New Zealand reserves the right to adopt or maintain any measure that sets out the approval criteria to be applied to the categories of transactions that require approval under New Zealand's overseas investment regime.

Existing measures

Overseas Investment Act 2005

Fisheries Act 1996

Overseas Investment Regulations 2005

Sector	All Sectors
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure regarding the control, management or use of:</p> <ul style="list-style-type: none"> • Protected areas, including resources on land, interests in land or water, that are set up for heritage management purposes (both historic and natural heritage), public recreation, and scenery preservation; or • Species owned under enactments by the Crown or that are protected by or under an enactment.
Existing measures	<p>Conservation Act 1987 and the enactments listed in Schedule 1 of the Conservation Act 1987</p> <p>Resource Management Act 1991</p> <p>Local Government Act 1974 and subsequent amendments</p>

Sector	All Sectors
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any nationality or residency measures in relation to:</p> <ul style="list-style-type: none"> • Animal welfare; and • The preservation of plant, animal and human life and health; including in particular: <ul style="list-style-type: none"> ○ Food safety of domestic and exported foods; ○ Animal feeds; ○ Food standards; ○ Biosecurity; ○ Biodiversity; and ○ Certification of the plant or animal health status of goods.

Nothing in this reservation shall be construed to derogate from the obligations of Chapter 6 (Sanitary and Phytosanitary Measures), or the obligations of the SPS Agreement.

Nothing in this reservation shall be construed to derogate from the obligations of Chapter 7 (Technical Barriers to Trade), or the obligations of the TBT Agreement.

Sector	All Sectors
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to maintain or adopt any measure made by or under an enactment in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil and margins of such internal waters), territorial sea, the Exclusive Economic Zone, and the continental shelf, including for the issuance of maritime concessions in the continental shelf.</p>
Existing measures	<p>Resource Management Act 1991</p> <p>Marine and Coastal Area (Takutai Moana) Act 2011</p> <p>Continental Shelf Act 1964</p> <p>Crown Minerals Act 1991</p> <p>Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012</p>

Sector	Business Services Legal Services
Obligations concerned	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5) Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4) Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the provision of publicly funded legal services.

Sector	Business Services Fire Services
Obligations concerned	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5) Market access (Chapter 13 (Cross-Border Trade in Services) Article 4)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the provision of fire fighting services, excluding aerial fire fighting services.
Existing Measures	Fire Service Act 1975 Forest and Rural Fires Act 1977

Sector	Business Services Research and Development
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> • Research and development services carried out by State funded tertiary institutions or by research organisations that are part of the New Zealand State sector when such research is conducted for a public purpose; and • Research and experimental development services on physical sciences, chemistry, biology, engineering and technology, agricultural sciences, medical, pharmaceutical and other natural sciences i.e. CPC 8510.

For the avoidance of doubt, the reservation in respect of the Most-Favoured-Nation Treatment obligation does not apply to the entry on Research and Development services carried out by State funded tertiary institutions or by research organisations that are part of the New Zealand State sector when such research is conducted for a public purpose.

Sector	Business Services Technical Testing and Analysis Services
Obligations concerned	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5) Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6) Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measures in respect of:</p> <ul style="list-style-type: none"> • Composition and purity testing and analysis services; • Technical inspection services; • Other technical testing and analysis services; • Geological, geophysical, and other scientific prospecting services; and • Drug testing services.

Sector	Business Services Fisheries and aquaculture
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to control the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the United Nations Convention on the Law of the Sea.</p>
Existing Measures	<p>Fisheries Act 1996</p> <p>Aquaculture Reform Act 2004</p>

Sector	Business Services Energy Manufacturing Wholesale trade Retail
Obligations concerned	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5) Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6) Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4) Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7) Performance Requirements (Chapter 12 (Investment) Article 7) Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution or retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

Sector	Communication Services Audio-visual and other Services
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain preferential co-production arrangements for film and television productions. Official co-production status, which may be granted to a co-production produced under these co-production arrangements, confers national treatment on works covered by these arrangements.</p>
Existing Measures	<p>For greater transparency, section 18 of the New Zealand Film Commission Act 1978 limits Commission funding to films with a “significant New Zealand content”. This criterion is deemed to be satisfied if made pursuant to a co-production agreement or arrangement with the partner country in question.</p>

Sector	Communication Services Audio-visual and other Services
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to the promotion of film and television production in New Zealand and the promotion of local content on public radio and television, and in films.</p>

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	<p>National Treatment (Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measures with respect to:</p> <ul style="list-style-type: none"> • The holding of shares in the co-operative dairy company arising from the amalgamation authorised by section 7(1)(a) of the Dairy Industry Restructuring Act 2001 (DIRA) (or any successor body); and • The disposition of assets of that company or its successor bodies.
Existing Measures	Dairy Industry Restructuring Act 2001 and Regulations

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measures with respect to the export marketing of fresh kiwifruit to all markets other than Australia.</p>
Existing Measures	Kiwifruit Industry Restructuring Act 1999 and Regulations.

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measures with respect to:</p> <ul style="list-style-type: none"> • Specifying the terms and conditions for the establishment and operation of any government endorsed allocation scheme for the rights to the distribution of export products falling within the HS categories covered by the WTO Agreement on Agriculture to markets where tariff quotas, country-specific preferences or other measures of similar effect are in force; and • The allocation of distribution rights to wholesale trade service suppliers pursuant to the establishment or operation of such an allocation scheme.

This reservation is not intended to have the effect of prohibiting all investment in the provision of wholesale trade and distribution services relating to goods in the HS chapters covered by the WTO Agreement on Agriculture. The entry applies in respect of investment to the extent that the services sectors specified in this reservation are provided with respect to agricultural products that are subject to tariff quotas, country-specific preferences or other measures of similar effect.

Sector	Agriculture, including services incidental to agriculture
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to maintain or adopt any measures necessary to give effect to the establishment or the implementation of mandatory marketing plans (also referred to as “export marketing strategies”) for the export marketing of products derived from:</p> <ul style="list-style-type: none"> • Agriculture; • Beekeeping; • Horticulture; • Arboriculture; • Arable farming; and • The farming of animals, <p>Where there is support within the relevant industry that a mandatory collective marketing plan should</p>

be adopted or activated.

For the avoidance of doubt, mandatory marketing plans, in the context of this reservation, exclude measures limiting the number of market participants or limiting the volume of exports.

Existing Measures

New Zealand Horticulture Export Authority Act
1987

Sector	Education Services
Obligations concerned	National Treatment (Chapter 12 (Investment) Article 5) Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
Description	<u>Cross-Border Trade in Services and Investment</u> New Zealand reserves the right to adopt or maintain any measure with respect to the use of statutorily protected educational terms and titles.
Existing Measures	In the interests of greater transparency such terms include: “university”, “college of education”, “polytechnic” and “institute of technology” as set out in section 292 of the Education Act 1989.

Sector	Financial Services
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to financial services as defined in the GATS <i>Annex on Financial Services</i> that is not inconsistent with New Zealand's obligations under Articles XVI, XVII and XVIII of GATS.</p>

Sector	Health and Social Services
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to the supply of adoption services.</p>
Existing Measures	<p>Adoption Act 1955</p> <p>Adoption (Inter-country) Act 1997</p>

Sector	Health and Social Services
Obligations concerned	<p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to the following services to the extent that they are provided by the private sector:</p> <ul style="list-style-type: none"> • Hospital services; and • Maternity deliveries and related services, including services provided by midwives.

Sector	Recreation, cultural and sporting
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to gambling, betting and prostitution services.</p>
Existing Measures	<p>Gambling Act 2003 and Regulations</p> <p>Prostitution Reform Act 2003</p> <p>Racing Act 2003</p> <p>Racing (Harm Prevention and Minimisation) Regulations 2004</p> <p>Racing (New Zealand Greyhound Racing Association Incorporated) Order 2009</p>

Sector	Recreation, cultural and sporting Library, archive, museum and other cultural services
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13) Cross-Border Trade in Services) Article 4)</p> <p>Local Presence (Chapter 13) Cross-Border Trade in Services) Article 7)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measures in respect of:</p> <ul style="list-style-type: none"> • Cultural heritage of national value; including ethnological, archaeological, historical, literary, artistic, scientific or technological heritage, as well as collections that are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions; • Public archives;

- Library and museum services; and
- Services for the preservation of historical or sacred sites or historical buildings.

Sector	Transport Maritime Services
Obligations concerned	<p>National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)</p> <p>Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)</p> <p>Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)</p> <p>Performance Requirements (Chapter 12 (Investment) Article 7)</p> <p>Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)</p>
Description	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>New Zealand reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> • The carriage by sea of passengers and/or cargo between a port located in New Zealand and another port located in New Zealand and traffic originating and terminating in the same port in New Zealand (maritime “cabotage”); • Provision of certain Port Services (pilotage, towing and tug assistance provisioning,

fuelling and watering, garbage collecting and ballast waste disposal, port captains' services, navigation aids, emergency repair facilities, anchorage, other shore-based operational services essential to ship operations, including communications, water and electrical supplies). However no measures shall be applied which deny international maritime transport suppliers reasonable and non-discriminatory access to the above port services;

- The establishment of registered companies for the purpose of operating a fleet under the New Zealand flag; and
- The registration of vessels in New Zealand.

Sector	Distribution Services
Obligations Concerned	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
Description	<p><u>Cross-Border Trade in Services</u></p> <p>New Zealand reserves the right to adopt or maintain any measure for public health or social policy purposes with respect to wholesale and retail trade services of tobacco products and alcoholic beverages.</p>

CHINESE TAIPEI

Annex 4:II

1

Sector: All Sectors

Sub-Sector:

Industry

Classification:

Obligations

Concerned:

National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)

Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)

Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)

Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)

Performance Requirements (Chapter 12 (Investment) Article 7)

Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)

Description:

Cross-Border Trade in Services and Investment

Chinese Taipei may adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services.

2

Sector: Issues relating to Indigenous Peoples

Sub-Sector:

Industry

Classification:

Obligations

Concerned:

National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)

Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)

Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)

Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)

Performance Requirements (Chapter 12 (Investment) Article 7)

Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)

Description: Cross-Border Trade in Services and Investment

Chinese Taipei may adopt or maintain any measure with respect to the rights or preferences granted to its Indigenous peoples.

3

Sector: Games of Luck and Chance

Sub-Sector:

Industry

Classification:

Obligations National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)

Concerned: Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)

Performance Requirements (Chapter 12 (Investment) Article 7)

Description: Cross-Border Trade in Services and Investment

Chinese Taipei reserves the right to adopt or maintain any measure relating to the operation of games of luck and chance, and of activities involving bets including but not limited to the issuance and operation of lottery.

4

Sector:	Transportation Services
Sub-sector	Air transportation
Industry	Ground handling services
Classification:	
Obligations	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5)
Concerned:	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)

Description:	<u>Cross-Border Trade in Services</u> Chinese Taipei reserves the right to adopt or maintain any measure as part of the act of devolving baggage handling and hangar services that is provided by the government owned airport at the time this Agreement enters into force. A local responsible agent may be required for baggage handling services.
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5

Sector: Audiovisual Services

Sub-Sector: Television broadcast transmission services (CPC 75241)
Radio broadcast transmission services (CPC 75242)

Industry

Classification:

Obligations National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)

Concerned: Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)

Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)

Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)

Performance Requirements (Chapter 12 (Investment) Article 7)

Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)

Description: Cross-Border Trade in Services and Investment

Chinese Taipei reserves the right to adopt or maintain any measure relating to broadcasting services in its territory, to international broadcasting services originating from Chinese Taipei, and to the allocation of spectrum in relation to broadcasting services.

6

Sector: Financial Services

Sub-Sector:

Industry

Classification:

Obligations Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)

Concerned:

Description:

Cross-Border-Trade in Services and Investment

Chinese Taipei may adopt or maintain any measure that accords differential treatment to countries under a bilateral or multilateral international agreement in force after the date of entry into force of this Agreement, involving financial services.

7

Sector: All sectors

Sub-Sector:

Industry

Classification:

Obligations National treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)

Concerned: Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)

Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)

Performance Requirements (Chapter 12 (Investment) Article 7)

Description: Cross-Border Trade in Services and Investment

Chinese Taipei may adopt or maintain any measure with respect to the rights or preferences granted to minorities with social or economic disadvantages.

8

Sector: All Sectors

Sub-Sector:

Industry

Classification:

Obligations National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)

Concerned: Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)

Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)

Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)

Performance Requirements (Chapter 12 (Investment) Article 7)

Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)

Description: Cross-Border Trade in Services and Investment

Chinese Taipei reserves the right to maintain or adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution and retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

Sector:	All sectors
Obligations	National Treatment (Chapter 13 (Cross-Border Trade in Services) Article 5 and Chapter 12 (Investment) Article 5)
Concerned:	Most-Favoured-Nation Treatment (Chapter 13 (Cross-Border Trade in Services) Article 6 and Chapter 12 (Investment) Article 6)
	Market Access (Chapter 13 (Cross-Border Trade in Services) Article 4)
	Local Presence (Chapter 13 (Cross-Border Trade in Services) Article 7)
	Performance Requirements (Chapter 12 (Investment) Article 7)
	Senior Management and Boards of Directors (Chapter 12 (Investment) Article 8)

Description:	<u>Investment and Cross-Border Trade in Services</u> Chinese Taipei reserves the right to maintain existing restrictions on investment and cross-border trade in services by persons of a non-Party or investors or service suppliers owned or controlled by persons of a non-Party.
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However, any amendment to the restrictions existing at any particular moment, including the criteria used to determine whether an investor or a service supplier is deemed to be a person of a non-Party or owned or controlled by persons of a non-Party, shall not increase the non-conformity of the restrictions as they

existed immediately before the amendment, with Articles 4 (Market Access), 5 (National Treatment), 6 (MFN Treatment), 7 (Local Presence) of Chapter 13 (Cross-Border Trade in Services) and Articles 5 (National Treatment), 6 (MFN Treatment), 7 (Performance Requirements), 8 (Senior Management and Boards of Directors) of Chapter 12 (Investment).

ANNEX 5

EXPROPRIATION

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest in an investment.
2. Expropriation may be either direct or indirect:
 - (a) direct expropriation occurs when a Party takes an investor's property outright, including by nationalisation, compulsion of law or seizure;
 - (b) indirect expropriation occurs when a Party takes an investor's property in a manner equivalent to direct expropriation, in that it deprives the investor in substance of the use of the investor's property, although the means used fall short of those specified in subparagraph (a) above.
3. In order to constitute indirect expropriation, the Party's deprivation of the investor's property must be:
 - (a) either severe or for an indefinite period; and
 - (b) disproportionate to the public purpose.
4. A deprivation of property shall be particularly likely to constitute indirect expropriation where it is either:

- (a) discriminatory in its effect, either as against the particular investor or against a class of which the investor forms part; or
 - (b) in breach of the Party's prior binding written commitment to the investor, whether by contract, licence, or other legal document.
5. Except in rare circumstances to which paragraph 4 applies, such measures taken in the exercise of a Party's regulatory powers as may be reasonably justified in the protection of the public welfare, including public health, safety and the environment, shall not constitute an indirect expropriation.

ANNEX 6

**TEMPORARY ENTRY OF BUSINESS PERSONS
SCHEDULE OF COMMITMENTS**

SCHEDULE OF NEW ZEALAND

1. The following sets out New Zealand's commitments in accordance with Article 5 (Grant of Temporary Entry) of Chapter 14 (Temporary Entry of Business Persons) in respect of the temporary entry of business persons.

2. For greater certainty, New Zealand reserves the right to adopt or maintain any measure in respect of the supply of a service by a service supplier of Chinese Taipei through presence of natural persons of Chinese Taipei in New Zealand except as set out in these commitments.

Entry in the following categories only	Conditions (including duration of stay)
<p>Business visitors who are seeking temporary entry for the purpose of:</p> <p>(1) attending meetings or conferences, or engaging in consultations with business colleagues;</p> <p>(2) taking orders or negotiating contracts for an enterprise located in the other Party; or</p> <p>(3) undertaking business consultations concerning the establishment, expansion or</p>	<p>Entry for a period not exceeding in aggregate three months in any calendar year.</p>

Entry in the following categories only	Conditions (including duration of stay)
<p>winding up of a business enterprise or investment in the other Party, or any related matter, but not with the intention of establishing or operating any business on the business visitor's own account.</p>	
<p>Intra-corporate transferee means a senior manager or a specialist who is an employee of a service supplier or investor of a Party with a commercial presence in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu.</p> <p>senior manager means a natural person of Chinese Taipei within an organisation of Chinese Taipei who:</p> <p>(i) is a senior employee of that organisation with responsibility for the entire organisation's operations, or a substantial part of it, in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu;</p> <p>(ii) has proprietary information</p>	<p>Senior manager:</p> <p>Entry for a period of initial stay up to a maximum of three years for senior managers who have been employed by their employer for at least 12 months prior to their proposed transfer to New Zealand.</p> <p>Specialist:</p> <p>Entry for a period of initial stay up to a maximum of three years.</p>

Entry in the following categories only	Conditions (including duration of stay)
<p>of the organisation and receives only general supervision or direction from higher level executives or the board of directors or stockholders of the organisation; and</p> <p>(iii) supervises and controls the work of other supervisory, professional or managerial employees. This does not include a first-line supervisor unless the employees supervised are professionals, nor does this include an employee who primarily performs tasks necessary for the provision of the service or operation of an investment;</p> <p>specialist means a natural person of Chinese Taipei within an organisation of Chinese Taipei who:</p> <p>(i) possesses knowledge at an advanced level of technical expertise;</p> <p>(ii) possesses proprietary</p>	

Entry in the following categories only	Conditions (including duration of stay)
<p>knowledge of the organisation's service, research equipment, techniques or management; and</p> <p>(iii) is essential to the operation of the concerned service supplier's or investor's establishment in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu.</p>	
Installers or servicers	Entry for periods not exceeding three months in any 12-month period.
<p>Independent Professional means a self-employed services supplier working on a contractual basis, without a requirement for commercial presence, who must have: (i) a qualification resulting from three or more years of formal post-secondary school education leading to a recognised degree or diploma; and (ii) six or more years of experience. Both (i) and (ii) must be in the field in which the Independent Professionals wish to supply their professional</p>	<p>Only in respect of the services sectors set out in New Zealand's Schedule of Specific Commitments in the WTO (as currently set out in GATS/SC/62, GATS/SC/62/Suppl.1, and GATS/SC/62/Suppl.2) and the additional service sectors set out below, and subject to economic needs tests, entry for a period of stay up to a maximum of twelve months.</p> <p>1. <u>BUSINESS SERVICES</u></p> <p>A. <u>Professional Services</u></p> <p>a Legal services (international</p>

Entry in the following categories only	Conditions (including duration of stay)
services. ¹	<p>and foreign law)</p> <p>f Integrated engineering services</p> <p>g Consultancy related to urban planning and landscape architectural services</p> <p>B. <u>Computer and Related Services</u></p> <p>e Maintenance and repair of office machinery and equipment including computers</p> <p>f Other Computer Services</p> <p>F. <u>Other Business Services</u></p> <p>c Management consultancy services</p> <p>d Services related to management consultancy</p> <p>f Services incidental to animal husbandry</p> <p>k Placement and supply services of Personnel</p> <p>p Photographic services</p> <p>s Convention services</p> <p>t Other (credit reporting, collection agency services, interior design, telephone</p>

¹ These qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

Entry in the following categories only	Conditions (including duration of stay)
	<p>answering, duplicating services)</p> <p>5. <u>EDUCATIONAL SERVICES</u></p> <p>E. <u>Other education services</u></p> <ul style="list-style-type: none"> - Language training provided in private specialist language institutions; - Tuition in subjects taught at the primary and secondary levels, provided by private specialist institutions operating outside the New Zealand compulsory school system. <p>6. <u>ENVIRONMENTAL SERVICES</u></p> <p>A. <u>Waste Water Management</u></p> <p>B. <u>Waste Management</u></p> <p>C. <u>Sanitation and similar services</u></p> <p>D. <u>Protection of ambient air and climate</u>: consultancy only</p> <p>E. <u>Noise and vibration abatement</u>: consultancy only</p> <p>F. <u>Protection of biodiversity and landscape</u>: consultancy only</p> <p>G. <u>Other environmental and ancillary services</u>: consultancy only</p>

3. Notwithstanding the commitments set out above, New Zealand reserves the right to adopt or maintain any measure in cases of labour/management disputes, and also with respect to ships' crews.
4. With respect to audiovisual services, the New Zealand immigration instructions, authorised under the Immigration Act 2009, stipulates a special procedure for the granting of visas to entertainers, performing artists and associated support personnel for work purposes. To be eligible for a work visa or work permit, such applicants must come within the policy guidelines agreed to between the Minister of Immigration, independent promoters, agents or producers and the relevant performing artists' unions.

SCHEDULE OF CHINESE TAIPEI

1. The following sets out Chinese Taipei's commitments in accordance with Article 5 (Grant of Temporary Entry) of Chapter 14 (Temporary Entry of Business Persons) in respect of the temporary entry of business persons.

2. For greater certainty, Chinese Taipei reserves the right to adopt or maintain any measure in respect of the supply of a service by a service supplier of New Zealand through presence of natural persons of New Zealand in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu except as set out in these commitments.

Entry in the following categories only	Conditions (including duration of stay)
<p>Business visitors who are seeking temporary entry for the purpose of:</p> <p>(1) attending meetings or conferences, or engaging in consultations with business colleagues;</p> <p>(2) taking orders or negotiating contracts for an enterprise located in the other Party; or</p> <p>(3) undertaking business consultations concerning the establishment, expansion or winding up of a business enterprise or investment in the other Party, or any related</p>	<p>Entry and stay for a period not exceeding 90 days.</p>

Entry in the following categories only	Conditions (including duration of stay)
<p>matter, but not with the intention of establishing or operating any business on the business visitor's own account.</p>	
<p>Intra-corporate transferee means a natural person of New Zealand who has been employed by a juridical person of New Zealand for a period of not less than one year and who seeks temporary entry to provide services as a responsible person, a senior manager or a specialist through its branch or subsidiary or affiliate established in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu.</p> <p><u>Responsible person:</u> Definition: a board director, the general manager, a branch manager or a department head appointed by the board with the authority to sign for the employing entity.</p> <p><u>Senior manager:</u></p>	<p>Entry for a period of initial stay up to a maximum of three years that may be renewed for one-year periods indefinitely.</p>

Entry in the following categories only	Conditions (including duration of stay)
<p>Definition: a head or a supervisor who has the authority to appoint or remove the personnel or to make such recommendation, and has the power to make decisions over the day-to-day operation.</p> <p><u>Specialist:</u> Definition: a natural person within an organization who possesses knowledge at an advanced level of expertise and who possesses proprietary knowledge of the organization's services, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions.)</p>	
Installers or servicers	Entry and stay for a period not exceeding 90 days.
<p>Independent Professional means a natural person who is self-employed with advanced technical or professional skills, without the requirement for a</p>	In respect of the services sectors set out in Chinese Taipei's Schedule of Specific Commitments in the WTO (as currently set out in GATS/SC/136/Rev.1) and subject to economic needs tests, entry and stay for a period not exceeding one

Entry in the following categories only	Conditions (including duration of stay)
<p>commercial presence, working under a valid contract in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu.</p> <p>An independent professional shall meet the requirement of advanced technical or professional skills if he or she meets one of following requirements:</p> <ul style="list-style-type: none"> i. certificate or operation qualification required by laws or regulations of Chinese Taipei; ii. master's degree or bachelor's degree with a requirement of more than two years working experiences in the relevant field; or iii. more than five years working experiences in the relevant field and have demonstrated outstanding performances, such as presentation of diploma, certificate, or award. 	<p>year.</p> <p>In addition, a New Zealand licensed lawyer is allowed temporary entry and stay for periods, each of no more than 30 days in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, for provision of advice on New Zealand law and the practice of international law. Such entry is subject to the economic needs tests.</p>

3. Notwithstanding the commitments set out above, Chinese Taipei reserves the right to adopt or maintain any measure in cases of labour/management disputes.

ANNEX 7

ENVIRONMENTAL GOODS LIST

HS Code (2012)	HS 6-digit description	Ex-out / Additional Product Specification	environmental justification
4011.50	New pneumatic tyres, of rubber of a kind used on bicycles.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
4013.20	Inner tubes, of rubber of a kind used on bicycles.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
5608.11	Knotted netting of twine, cordage or rope; made up fishing nets, of man-made textile materials.	Specifically made-up fishing nets that incorporate turtle excluder devices.	Use of turtle excluder devices (teds) reduces turtle mortality by 90-100 per cent.
5608.90	Knotted netting of twine, cordage or rope; other made up nets, of other textile materials.	Made-up fishing nets that incorporate turtle excluder devices.	Use of turtle excluder devices (teds) reduces turtle mortality by 90-100 per cent.
7305.90	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: other.	Iron or steel pipes, gutters and manholes for waste and potable water applications	These items facilitate the delivery of safe drinking water and sanitation.
7306.11	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: welded, of stainless steel.	Iron or steel pipes, natural gas, manholes for waste, and delivery applications	These items facilitate the delivery of safe use and avoid the disadvantaged impact of the environment.
7306.19	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: other.	Iron or steel pipes, natural gas, manholes for waste, and delivery applications	These items facilitate the delivery of safe use and avoid the disadvantaged impact of the environment.
7306.29	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel: casing and tubing of a kind used in drilling for oil or gas: other.	Iron or steel pipes, natural gas, manholes for waste, and delivery applications	These items facilitate the delivery of safe use and avoid the disadvantaged impact of the environment.
7306.30	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or	Iron or steel pipes gutters and manholes	These items facilitate the delivery of safe drinking

	similarly closed), of iron or steel: other, welded, of circular cross-section, of iron or non-alloy steel.	for waste and potable water applications	water and sanitation.
7306.40	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel: other, welded, of circular cross-section, of stainless steel.	Iron or steel pipes gutters and manholes for waste and potable water applications	These items facilitate the delivery of safe drinking water and sanitation.
7306.50	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel: other, welded, of circular cross-section, of other alloy steel.	Iron or steel pipes gutters and manholes for waste and potable water applications	These items facilitate the delivery of safe drinking water and sanitation.
7306.69	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel: other, welded, of non-circular cross-section.	Iron or steel pipes gutters and manholes for waste and potable water applications.	These items facilitate the delivery of safe drinking water and sanitation.
7306.90	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel: other	iron or steel pipes gutters and manholes for waste and potable water applications	these items facilitate the delivery of safe drinking water and sanitation.
7308.20	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures, of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for use in structures, of iron or steel: towers and lattice masts.	Wind turbine tower.	Used to elevate and support a wind turbine for the generation of renewable energy.
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 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Optional ex-outs may include: tanks or vats for anerobic digesters for biomass gasification; solar pre-heating storage tank; waste containers including those for municipal or hazardous waste; cisterns, vats and reservoirs for safe storage of drinking water; septic tanks, vats and reservoirs for wastewater treatment.	Containers of any material, of any form, for liquid or solid waste, including for municipal or dangerous waste. the containers can be of assistance in the conversion of waste to gas, which can be used to generate energy.
7310.29	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 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: of a capacity of less than 50l: other	Waste containers, whether or not combined with a compactor.	Containers of any material, of any form, for liquid or solid waste, including for municipal or dangerous waste.
7315.11	Chain and parts thereof, of iron or steel: articulated link chain and parts thereof: Roller		Bicycles and their spare parts exert positive effect

	chain.		On reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
7324.90	Sanitary ware and parts thereof, of iron or steel: other, including parts.	Water saving shower. water closet pans and flushing cisterns/urinals including dry closets.	Water conserving showers (provided with a specific water-efficiency shower head) and dry closets (operating on the basis of composting) are designed to conserve water.
7326.90	Other articles of iron or steel: other.	Perforated buckets and similar articles of sheet used to filter water at the entrance of drains.	These items facilitate the delivery of safe drinking water and sanitation.
7612.90	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: other.	Waste containers, including those for municipal or dangerous waste.	Containers of any material, of any form, for liquid or solid waste, including for municipal or dangerous waste.
8402.90	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers: parts.	Parts for biomass boilers 8402.19x.	Parts for biomass boilers.
8404.10	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); auxiliary plant for use with boilers of heading 84.02 or 84.03.	Auxiliary plant for use with biomass boilers 8402.19x.	Components of industrial air pollution control plant which minimise the release of pollutants into the atmosphere. this equipment is also used to support waste heat recovery processes in waste treatment, or renewable energy resource recovery applications.
8404.20	Condensers for steam or other vapour power units.		Used to cool gas streams to temperatures which allow the removal of contaminants, e.g. volatile organic compounds (voc) like benzene.
8404.90	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units: parts.		These parts are used in the repair and maintenance of the equipment classified under 8404.10 above. This secondary equipment is

			also used to support waste heat recovery processes, such as boilers mentioned above, in waste treatment, or renewable energy resource recovery applications.
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	Include only those with purifiers.	Purifiers remove contaminants (such as cyanide or sulphur compounds) produced in the manufacture of gases.
8406.81	Steam turbines and other vapour turbines: other turbines: of an output exceeding 40 mw.	Optional ex-outs may include stationary steam turbines over 40 mw; low temperature/ low pressure steam turbines for geothermal heat pump systems; and steam turbines for co-generation.	Turbine designed for the production of geothermal energy (renewable energy) and co-generation (chp) which allows for a more effective use of energy than conventional generation.
8406.82	Steam turbines and other vapour turbines: other turbines: of an output not exceeding 40 mw.	Optional ex-outs may include stationary steam turbines not over 40 mw; other vapour turbines; low temperature/ low pressure steam turbines for geothermal heat pump systems; and steam turbines for co-generation.	Steam turbines are used to drive electrical generators to derive electrical power from environmental energy recovery operations. note that these have an output capacity "not exceeding 40mw".
8406.90	Steam turbines and other vapour turbines: parts.	Optional ex-outs may include parts suitable for use with stationary steam turbines over 40mw; stationary steam turbines not over 40 mw, other vapour turbines; parts for 8406.81x and 8406.82x.	Parts used for repair and maintenance of energy recovery turbines listed in 8406.81 and 8406.82 above.
8409.91	Parts suitable for use solely or principally with the engines of heading 84.07 or 88.08: other: suitable for use solely or principally with spark-ignition internal combustion piston engines.	Industrial mufflers.	Industrial mufflers are used for reducing engine noise.
8410.11	Hydraulic turbines and water wheels of a power not exceeding 1,000 kw		Hydroelectric power generation produces no greenhouse gas emissions.

8410.90	Hydraulic turbines and water wheels, and regulators parts.	Parts for 8410.11.	Hydroelectric power generation produces no greenhouse gas emissions.
8411.81	Other gas turbines: of a power not exceeding 5,000 kw.		Gas turbines for electrical power generation from recovered landfill gas, coal mine vent gas, or biogas (clean energy system). note that these turbines do not "exceed 5,000 kw".
8411.82	Other gas turbines: of a power exceeding 5,000 kw.		Gas turbines for electrical power generation from recovered landfill gas, coal mine vent gas, or biogas (clean energy system). note that these turbines do "exceed 5,000 kw".
8411.99	Turbo-jets, turbo-propellers and other gas turbines: parts.	Parts for 8411.81 and 8411.82.	Parts for gas turbines described above.
8412.90	Other engines and motors: parts.	Wind turbine blades and hubs.	These blades and hubs are integral components to wind turbines.
8413.20	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: hand pumps, other than those of subheading 8413.11 or 8413.19.		For handling and transport of wastewater or slurries during treatment.
8413.50	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: other reciprocating positive displacement pumps.	Optional ex-out may include: pumps for sewage and wastewater treatment.	For handling and transport of wastewater or slurries during treatment.
8413.60	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: other rotary positive displacement pumps.	Submersible mixer pump; screw type; flow volume not less than 3m ³ /3min.	For handling and transport of wastewater or slurries during treatment.
8413.81	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: other pumps; liquid elevators.	Optional ex-outs may include: pumps integrated with wind turbines; solar pumping system.	Water handling equipment. pumps are integral components of water treatment plants.
8413.91	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: parts of pumps.	Pump-turbine runner for hydroelectric pumped storage systems. parts for 8413.20, 8413.50, 8413.60, 8413.70 and 8413.81x	Hydroelectric power generation produces no greenhouse gas emissions.
8414.10	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters: vacuum pumps.	Industrial hoods for transportation or extraction of air pollutants such as exhaust	Air handling equipment. used in a number of environmental applications, e.g. flue gas

		gas or dust.	desulphurisation (the process by which sulphur is removed from combustion natural gas).
8414.40	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters: air compressors mounted on a wheeled chassis of towing	Air compressors used in the transportation or extraction of polluted air, corrosive gases or dust.	Air handling equipment. transport or extraction of polluted air, corrosive gases or dust.
8414.59	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters: fans; other.	Optional ex-out of fans for the transport or extraction of polluted air and corrosive gases or dust.	Air handling equipment. transport or extraction of polluted air, corrosive gases or dust.
8414.80	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters: other.	Industrial hoods; aerators; blowers; and diffusers.	Air handling equipment. transport or extraction of polluted air, corrosive gases or dust.
8414.90	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters: parts.	Parts for 8414.10x, 8414.30, 8414.40, and 8414.80x. optional ex-out may include: 8414.59x.	Air handling equipment. transport or extraction of polluted air, corrosive gases or dust.
8417.80	Industrial or laboratory furnaces and ovens, including incinerators, non-electric: other	Optional ex-outs may include: waste incinerators; heat or catalytic incinerators.	These products are used to destroy solid and hazardous wastes. catalytic incinerators are designed for the destruction of pollutants (such as voc) by heating polluted air and oxidation of organic components.
8417.90	Industrial or laboratory furnaces and ovens, including incinerators, non-electric: parts	Optional ex-outs may include: parts for 8417.80x.	These parts can help maintain and repair products that are used to destroy solid and hazardous wastes. Similarly, the parts for catalytic incinerators can help maintain and repair items that can assist in the destruction of pollutants (such as voc) by heating polluted air and oxidation of organic components.
8419.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating,	Solar water heaters.	Uses solar thermal energy to heat water, producing no pollution. use of solar water heating displaces the burning of other, pollution-creating

	cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes: instantaneous or storage water heaters, non-electric.		fuels.
8419.39	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes: dryers: other.	Sludge driers.	Device used in waste water management, which requires sludge to be treated.
8419.40	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes: distilling or rectifying plant.	Optional ex-outs may include: desalination systems; biogas refinement equipment; and solvent recycling plants.	Desalination plants remove salt from water and are particularly important in conditions of water scarcity. proper disposal of by-products is also required. biogas refinement equipment "upgrades" biogas resulting from organic matter to give it the same properties as natural gas. allows the recovery and reuse of solvents, e.g. solvents used in the printing, painting or dry cleaning industries.
8419.50	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes: heat exchange units.	Optional ex-out may include heat exchangers for use in renewable energy system.	Some heat exchangers are specifically designed for use in relation to renewable energy sources such as geothermal energy.
8419.60	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating,		For separation and removal of pollutants through condensation.

	cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes: machinery for liquefying air or other gases.		
8419.89	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes: other.	Evaporators and dryers, for water and waste water treatment. condensers and cooling towers. biogas reactors; digestion tanks and biogas refinement equipment.	For processing water and waste water and the separation and removal of pollutants through condensation. includes fluidised bed systems (bubbling, circulating, etc.) and biomass boilers. can also help anaerobic digestion of organic matter.
8419.90	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes: parts.	Optional ex-outs may include: parts for 8419.19 ex, including for solar boiler/water heater; insulation, temperature sensor for solar boiler/water heater; differential temperature controller for solar boiler/water heater; evacuated glass tubes for solar boiler/water heater; heat pipes for solar boiler/water heater. parts of 8419.40x, 8419.50x, 8419.60, 8419.89x	Parts used in the maintenance and repair of solar water heaters (etc.). which use solar thermal energy to heat water, producing no pollution. use of solar water heating displaces the burning of other, pollution-creating fuels.
8421.19	Centrifuges, including centrifugal dryers: other.	Oil skimmer.	Equipment used to remove oil floating on water and is commonly used for oil spill remediations.
8421.21	Centrifuges: filtering or purifying machinery and apparatus, for liquids: for filtering or purifying water.		Used to filter and purify water for a variety of environmental, industrial and scientific applications, including water treatment plants and wastewater treatment facilities.
8421.29	Centrifuges: filtering or purifying machinery and apparatus, for liquids: other.		Used to remove contaminants from wastewater, by chemical recovery, oil/water separation, screening or straining.
8421.39	Centrifuges: filtering or purifying machinery and apparatus, for gases: other.	Optional ex-out may include: catalytic	Physical, mechanical, chemical or electrostatic

		converters / gas separation equipment / pneumatic fluid power filters rated at 550 kpa or greater / industrial gas cleaning equipment / electrostatic filters (precipitators).	filters and purifiers for the removal of cov, solid or liquid particles in gases, etc.
8421.91	Centrifuges: filtering or purifying machinery and apparatus, for gases: parts of centrifuges, including centrifugal dryers.	Parts for 8421.19x.	Used for the maintenance and repair of equipment that removes oil floating on water and is commonly used for oil spill remediation.
8421.99	Centrifuges: filtering or purifying machinery and apparatus, for gases: parts; other.	Parts for 8421.21 and 8421.29.	Including sludge belt filter presses and belt thickeners.
8422.90	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages: parts.	Parts for cleaning/drying bottles (relates to 8422.20)	Parts are used to assemble and maintain equipment that is used to clean and dry bottles so that they can be recycled and re-used.
8428.33	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics): other continuous-action elevators and conveyors, for goods or materials: other, belt type.	Optional ex-out may include troughed belt (cleat type) conveyor, length above 4m, transfer capacity not less than 20m ³ /hr.	For transport of waste around the treatment plant.
8466.94	Parts and accessories suitable for use solely or principally with the machines of heading 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand: other; for machines of heading 84.62 or 84.63.	Parts for machines described in 8469.21	Assists in compacting and compressing metals, including for recycling.
8474.10	Machinery for sorting, screening, separating or washing.	Machines for sorting, screening, separating or washing, in solid form materials.	Waste classification and processing equipment, waste reduction or reuse.
8474.20	machinery for crushing or grinding.		used for solid waste treatment or recycling.
8474.39	Machinery for mixing or kneading: other	Other machines for mixing or kneading, in solid form materials.	Waste classification and processing equipment, waste reduction or reuse.

8474.80	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand: other.	Machines for agglomerating, moulding, forming, in solid form materials.	Waste reduction or reuse.
8474.90	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand: parts.	Parts of machines of heading 84.74	Waste classification and processing equipment, waste reduction or reuse.
8479.82	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter: other machines and mechanical appliances: mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines.	Waste sorting, screening, crushing, grinding, shredding, washing and compacting devices. agitator for wastewater treatment; flash mixer and flocculator.	Used to prepare waste for recycling; mixing of wastewater during treatment; preparing organic waste for composting; (composting can minimise the amount of waste going to landfill as well as recovering the valuable nutrient and energy content of the waste).
8479.89	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter: other machines and mechanical appliances: other.	Optional ex-outs may include; trash and other waste presses; shredders; dust collection and storage devices; water and wastewater collecting and sampling equipment; chlorine generators; equipment for solid/liquid separation; flocculation or thickening of sewage sludge; machinery and apparatus for landfill gas monitoring; anaerobic digesters for treatment of organic waste including production of biogas; machinery and apparatus for landfill leachate treatment; machinery,	Machines and appliances designed for a wide range of areas of environmental management including waste, waste water, drinking water production and soil remediation. in-vessel composting systems can handle large amounts of waste and speed up decomposition. trash compactors reduce the volume of solid waste, allowing more efficient transport and disposal.

		apparatus and vehicles for composting; soil sampling equipment; soil remediation equipment; machines and appliances for oil spill recovery; and aquatic weed harvesters.	
8479.90	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter: other machines and mechanical appliances: parts	Parts for 8479.82x and 8479.89x.	(same as 8479.89) machines and appliances designed for a wide range of areas of environmental management including waste, waste water, drinking water production and soil remediation. in-vessel composting systems can handle large amounts of waste and speed up decomposition. trash compactors reduce the volume of solid waste, allowing more efficient transport and disposal.
8481.80	Taps, clocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: other appliances.		For handling and transport of wastewater or slurries during treatment.
8481.90	Taps, clocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: parts.		For effective management, control, handling and transport of water.
8483.40	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters.	Gearboxes for wind turbines.	Gearboxes transform the (relatively slow) rotation of the blades of wind turbines into the speed required to produce (renewable) electricity.
8483.60	Clutches and shaft couplings (including universal joints)	Clutches and shaft couplings imported for use with wind turbines to produce electricity.	Used for initial assembly, repair, and maintenance of wind energy systems.
8501.62	electric generators: ac generators (alternators) of an output exceeding 75 kva but not exceeding 375 kva.		used in conjunction with boiler and turbines (also listed under 8406.81 and 8406.82) to generate electricity in renewable energy plants. must use

			these turbines and generators in combination to produce electricity from renewable fuels (e.g., biomass). size is "exceeding 75 kva but not exceeding 375 kva".
8501.63	Electric generators: ac generators (alternators) of an output exceeding 375 kva but not exceeding 750 kva.		Used in conjunction with boiler and turbines (also listed under 8406.81 and 8406.82) to generate electricity in renewable energy plants. must use these turbines and generators in combination to produce electricity from renewable fuels (e.g., biomass). size is "exceeding 75 kva but not exceeding 375 kva".
8501.64	Electric generators: ac generators (alternators) of an output exceeding 750 kva.		Used in conjunction with boiler and turbines (also listed under 8406.81 and 8406.82) to generate electricity in renewable energy plants. must use these turbines and generators in combination to produce electricity from renewable fuels (e.g., biomass). size is "exceeding 750 kva."
8502.31	Electric generating sets and rotary converters: other generating sets: wind-powered.		Electricity generation from a renewable resource (wind).
8502.39	Electric generating sets and rotary converters: other generating sets: other.	Optional ex-outs may include: combined heat and power systems using biomass and/or biogas; portable solar power generation equipment; solar power electric generating sets; small hydro powered generating plant; wave power generating plant; and gas turbine sets for biomass plants.	Combined heat and power systems produce usable power (usually electricity) and heat at the same time. micro combined heat and power systems are very efficient for domestic use, particularly in places where reticulated natural gas and hot water central heating are the norm. 'distributed generation' also minimises transmission losses through national grids, reducing the need to increase centralised

			generating capacity and transmission networks.
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	Parts for 8502.31 and optional ex-out may include : 8502.39x.	Parts of the generators and generating sets listed under 8483.40 (for renewable energy systems). relevant parts include for instance nacelles and blades for wind turbines.
8504.40	Electric static converters.	Inverters for use with machines of 8502.39 and 8541.40 to produce electricity.	Converts solar energy into electricity and can be used to convert dc current from the photovoltaic/solar cells into conventional ac electricity which can run many household and office products such as, kitchen appliances, microwaves, tvs, radios, computers and so on.
8504.90	Electric transformers, static converters (for example, rectifiers) and inductors: other.	Parts for 8504.40x.	Used to convert dc current from renewable energy generating sets into conventional ac electricity.
8505.90	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes, electro-magnetic lifting heads: parts.	Electromagnet; parts of magnetic separator; magnetic pulley; suspended magnet and magnet drum.	Used to remove metal content from waste for recycling.
8507.80	Electric accumulators, including separators thereof, whether or not rectangular (including square): other accumulators.	Of a capacity no less than 100 kw	Advanced storage batteries allow utilities to easily shift loads between peak and off-peak periods, thus significantly reducing network losses and enhancing energy efficiency. these batteries also facilitate utility-level integration of renewable energy and support the smart grid.
8512.10	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles: lighting or visual equipment of a kind used on bicycles.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
8514.10	Industrial or laboratory electric furnaces and ovens (including those functioning by	Optional ex-outs may include: waste	These products are used to destroy solid and

	duction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss: resistance heated furnaces and ovens.	incinerators and heat or catalytic incinerators.	hazardous wastes. catalytic incinerators are designed for the destruction of pollutants (such as voc) by heating polluted air and oxidation of organic components.
8514.20	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss: furnaces and ovens functioning by induction or dielectric loss.	Optional ex-outs may include: waste incinerators and heat or catalytic incinerators.	These products are used to destroy solid and hazardous wastes. catalytic incinerators are designed for the destruction of pollutants (such as voc) by heating polluted air and oxidation of organic components.
8514.30	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss: other furnaces and ovens.	Optional ex-outs may include: waste incinerators and heat or catalytic incinerators.	Catalytic incinerators are designed for the destruction of pollutants (such as voc) by heating polluted air and oxidation of organic components.
8514.90	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss: parts.	Optional ex outs include: parts for 8514.10x, 8514.30x and 8514.30x.	Parts for the equipment listed will facilitate the destruction of pollutants (such as voc) by heating polluted air and oxidation of organic components.
8516.29	Electric space heating apparatus and electric soil heating apparatus: other.	Electric soil heating apparatus.	Use heat to disinfect or remove organic compounds (e.g. pesticides, hydrocarbons) from soil, and to dry contaminated soil prior to treatment processes.
8258.51	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: other monitors of a kind solely or principally used in an automatic data processing system of heading 84.71.	LED screen - computer monitors	Low co2 emission, using less electricity
8528.59	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: other monitors.	LED screen - computer monitors	Low co2 emission, using less electricity
8539.31	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps: discharge lamps, other than ultra-violet lamps:	For heat and energy management	Fluorescent lamps use less energy and produce less heat per lumen than incandescent bulbs,

	fluorescent, hot cathode.		benefitting heat and energy management.
8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes.	Photovoltaic cells, modules and panels.	Solar photovoltaic cells generate electricity in an environmentally benign manner (with no emissions, noise or heat generated). they are particularly suited to electricity generation in locations remote from an electricity grid.
8543.70	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter: other machines and apparatus.	Ozone production system, uv water disinfection/treatment systems (water treatment)	UV light is extremely effective in killing and eliminating bacteria, yeasts, viruses, moulds and other harmful organisms. uv systems can be used in conjunction with sediment and carbon filters to create pure drinking water. water disinfection ozone (o3) can be used as an alternative to chlorine for water disinfection.
8543.90	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter: parts	Parts for 8543.89x.	Water disinfection.
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
8714.91	Parts and accessories of vehicles of headings 87.11 to 87.13: other: frame and forks, and parts thereof.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
8714.92	Parts and accessories of vehicles of headings 87.11 to 87.13: other: wheel rims and spokes.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
8714.94	Parts and accessories of vehicles of headings 87.11 to 87.13: other: brakes, including coaster braking hubs and hub brakes, and parts thereof.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
8714.95	Parts and accessories of vehicles of headings 87.11 to 87.13: other: saddles.		Bicycles and their spare parts exert positive effect

			on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
8714.96	Parts and accessories of vehicles of headings 87.11 to 87.13: other: pedals and crank-gear, and parts thereof.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
8714.99	Parts and accessories of vehicles of headings 87.11 to 87.13: other: other.		Bicycles and their spare parts exert positive effect on reducing exhaust emissions from automobiles, air pollution and greenhouse effect, etc.
9001.90	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked: other.	Solar concentrator systems.	Used to concentrate and intensify solar power in a solar energy system.
9002.90	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked: other.	Solar concentrator systems.	Used to concentrate and intensify solar power in a solar energy system.
9013.80	Liquid crystal devices not constituting articles provided for more specifically in other headings: lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter: other devices, appliances and instruments.	Solar heliostats.	Heliostats orient mirrors in concentrated solar power systems to reflect sunlight on to a csp receiver.
9013.90	Liquid crystal devices not constituting articles provided for more specifically in other headings: lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter: parts and accessories	Parts for solar heliostats	Heliostats orient mirrors in concentrated solar power systems to reflect sunlight on to a csp receiver.
9015.80	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders: other instruments and appliances.		Includes instrument and appliances necessary for measuring the ozone layer and to monitor, measure and assist planning for natural risks such as earthquakes, cyclones, tsunamis etc.
9026.10	Instruments and apparatus for measuring of checking the flow or level of liquids.	Air quality monitors; and dust emissions monitors.	Meters, which check and record the level and/or flow of liquids or gases, are routinely used during

			complex auditing and testing to ensure the efficient operation of environmental systems such as water and wastewater treatment plants, air pollution control systems, and hydroelectric facilities.
9026.20	Instruments and apparatus for measuring of checking pressure.		Manometers (devices that measure pressure) are used in power plants, water delivery systems, and other applications such as monitoring indoor air. there are two principal types: digital manometers and tube manometers, both of which have important environmental applications.
9026.80	Instruments and apparatus for measuring of checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heating 90.14, 90.15, 90.28 or 90.32: other.		These instruments include heat meters that are used to monitor and measure the distribution of heat from geothermal or biomass district heating systems.
9026.90	Instruments and apparatus for measuring of checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heating 90.14, 90.15, 90.28 or 90.32: parts and accessories.		These are parts for the instruments and devices in 9026.10, 9026.20, and 9026.80.
9027.10	Instruments and apparatus for gas or smoke analysis.	Air pollution emission monitoring systems	Gas analysers are designed to continuously monitor single or multiple gas components, and such an instrument is used to analyse air emissions from automobiles.
9027.20	Chromatographs and electrophoresis instruments		Gas and liquid chromatographs use an analytical method where a physical separation of the sample components occurs prior to detection. these instruments can be use to monitor and analyse air pollution emissions, ambient air

			quality, water quality, etc. electrophoresis instruments can be used to monitor and analyse materials such as particulates emitted from incinerators or from diesel exhaust.
9027.30	Spectrometers, spectrophotometers and spectrographs; using optical radiations (uv, visible, ir)		Spectrometers are used in a wide range of environmental applications, including to identify and characterise unknown chemicals and in environmental applications to detect toxins and identify trace contaminants. they are also used for qualitative and quantitative analysis <i>inter alia</i> in quality control departments, environmental control, water management, food processing, agriculture and weather monitoring.
9027.50	Instruments and apparatus; using optical radiations (uv, visible, ir), (other than spectrometers, spectrophotometers and spectrographs)		These instruments can be used for chemical, thermal, or optical analysis of samples, including water quality photometers which are used to determine the concentration of a solution from its colour intensity.
9027.80	Instruments and apparatus; for physical or chemical analysis; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light(including exposure meters); microtomes: other instruments and apparatus	Optional ex-out may include: for analysing noise, air, water and hydrocarbons and heavy metals in soil.	These instruments include: magnetic resonance instruments which are used in biologic and geologic analysis; and mass spectrometers which are used to identify elements and compounds.
9027.90	Instruments and apparatus; for physical or chemical analysis; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light(including exposure meters); microtomes: microtomes; parts and accessories.	Optional ex-outs may include: parts for 9027.10 and 9027.80x.	These instruments include microtomes which are devices that prepare slices of samples for analysis. also included here are parts of the instruments classified in 90.27 and described above.

9028.10	gas, liquid or electricity supply or production meters, including calibrating meters thereof: gas meters.		meters are necessary to measure and regulate use and hence enable more efficient use of the resource. in particular, these gas meters are generally designed for use with natural gas and propane, but may include those designed for other gases such as helium.
9031.49	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors: other optical instruments and appliances: other.		Equipment used in the measurement, recording, analysis and assessment of environmental samples or environmental impact.
9031.80	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors: other instruments, appliances and machines.	Optional ex-out may include: vibrometers, hand vibration meters.	These products include <i>inter alia</i> , items such as vibrometers (that measure vibrations and assess structural and other effects of such vibrations) and electron microscopes for laboratory and testing applications.
9031.90	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors: parts and accessories.	Optional ex-out may include: parts for 9031.80x.	These are parts for the equipment classified in 9031 and described above.
9032.10	Automatic regulating or controlling instruments and apparatus: thermostats.		Products include thermostats that control the efficiency of air conditioning, refrigeration or heating systems.
9032.20	Automatic regulating or controlling instruments and apparatus: manostats.		Manostats measure and monitor pressure and are used for controlling pumps and chemical feed equipment in applications such as wastewater treatment.
9032.81	Automatic regulating or controlling instruments and apparatus: other instruments and apparatus: hydraulic or pneumatic.		These include control-related instruments and apparatus which have many environmental applications such as water treatment, wastewater treatment, air pollution control as well as efficient process controls for many industrial applications.

9032.89	Automatic regulating or controlling instruments and apparatus: other instruments and apparatus: other.	Optional ex-outs may include: heliostats, temperature sensor for solar boiler/water heater; differential temperature controller for solar boiler/water heater.	These include other automatic voltage and current regulators which have renewable energy applications as well as other process control instruments and apparatus for temperature, pressure, flow and level, and humidity applications.
9032.90	Automatic regulating or controlling instruments and apparatus: parts and accessories.		These are the parts for the automatic regulating and control instruments classified in 90.32 and described.
9033.00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90.		These are the parts and accessories for the products described above.
9405.10	Chandeliers and other electric ceiling or wall light fittings, excluding those of a kind used for lighting public open spaces or thoroughfares of plastics.	Lighting fittings using led lamp	Compared with the conventional fluorescent or incandescent lamps, it is long life, low power consumption, energy saving and no toxic substance (mercury free).
9405.20	Electric table, desk, beside or floor-standing lamps.	Lighting fittings using led lamp	Compared with the conventional fluorescent or incandescent lamps, it is long life, low power consumption, energy saving and no toxic substance (mercury free).
9405.40	Other electric lamps and lighting fittings.	Lighting fittings using led lamp	Compared with the conventional fluorescent or incandescent lamps, it is long life, low power consumption, energy saving and no toxic substance (mercury free).

ANNEX 8

MODEL RULES OF PROCEDURE FOR ARBITRAL TRIBUNALS

1. These rules shall be read consistently with the provisions of Chapter 21 (Dispute Settlement).

Notifications

2. Any written submission, request, notice or other document shall be delivered by a Party or the arbitral tribunal by delivery against receipt, registered post, courier, facsimile or electronic transmission or any other means of telecommunication that provides a record of the sending thereof.
3. Each Party shall provide to the other Party and to each of the arbitrators a copy of all its written communications related to the arbitral proceedings, including any written submissions, request, notice, or other document. A copy of the written communications shall also be provided in electronic format.
4. Minor errors of a clerical nature in any written submission, request, notice or other document related to the arbitral tribunal proceedings may be corrected by delivery of a new document clearly indicating the changes.
5. If the last day for delivery of a document falls on a non-business day of a Party, the document may be delivered on the next business day.

Commencing the Arbitration

6. Unless the Parties otherwise agree, they shall meet with the arbitral tribunal within 7 days following the establishment of the arbitral tribunal in order to determine such matters that the Parties or the arbitral tribunal deem appropriate, including the remuneration and expenses that shall be paid to the Chair of the arbitral tribunal, which normally shall conform to the WTO standards. Unless otherwise agreed by the Parties, this meeting shall not be required to be in person and can be conducted by any means, including video-conference, tele-conference or computer links.

Timetable

7. After consulting the Parties, an arbitral tribunal shall, as soon as practicable and whenever possible within 15 days after the establishment of the arbitral tribunal, fix the timetable for the arbitral tribunal process.

8. In determining the timetable for the arbitral tribunal process, the arbitral tribunal shall provide sufficient time for the Parties to prepare their respective submissions. The arbitral tribunal shall set precise deadlines for written submissions by the Parties and they shall respect those deadlines. In their written submissions, the Parties shall set out the facts of the case and their arguments.

9. Unless otherwise agreed by the Parties, an arbitral tribunal may, in consultation with the Parties, modify any time period established pursuant to these rules and make such other procedural or administrative adjustments as may be required in the arbitral tribunal proceedings.

Operation of Arbitral Tribunals

10. The chair of the arbitral tribunal shall preside at all of its meetings. The arbitral tribunal may delegate to the chair authority to make administrative and procedural decisions.

11. Except as otherwise provided in these rules, the arbitral tribunal may conduct its activities by any means, including telephone, facsimile transmissions or computer links. Only members of the arbitral tribunal may take part in the deliberations of the arbitral tribunal.

12. The drafting of any decision and ruling shall remain the exclusive responsibility of the arbitral tribunal.

13. Where a procedural question arises that is not covered by these rules, an arbitral tribunal may adopt an appropriate procedure that is not inconsistent with this Agreement.

14. The arbitral tribunal may, in consultation with the Parties, retain such number of assistants or designated note-takers as may be required for the arbitral tribunal proceedings.

15. The arbitral tribunal's deliberations shall be confidential. The

members of the arbitral tribunal and any persons retained by the arbitral tribunal under rule 14 shall maintain the confidentiality of arbitral tribunal proceedings and deliberations.

Hearings

16. The chair shall fix the date and time of the hearing in consultation with the Parties and the other members of the arbitral tribunal¹. The chair shall notify the Parties in writing of the date, time and location of the hearing. Unless either of the Parties disagrees, the arbitral tribunal may decide not to convene a hearing.

17. Unless the Parties otherwise agree, the hearing shall be held in the responding Party. The responding Party shall be in charge of the logistical administration of arbitral tribunal proceedings, in particular the organisation of hearings, unless otherwise agreed.

18. The arbitral tribunal may convene additional hearings if the Parties so agree.

19. All arbitrators shall be present at all hearings².

20. No later than five days before the date of a hearing, each Party shall deliver to the other Party and arbitral tribunal a list of the names of representatives or advisers who will be attending the hearing.

21. The Parties may decide that the hearing shall, in full or in part, be open to the public. If the Parties decide that the hearing is open to the public, part of the hearing may nevertheless be held in closed session, if the arbitral tribunal, on application by either Party, so decides for good reasons. In particular, the arbitral tribunal shall meet in closed sessions when the submission and arguments of a Party contain business confidential information. If the hearing is open to the public, the date, time and location of the hearing shall also be made publicly available by the Party in charge of the logistical administration of the arbitral tribunal proceedings.

¹ Except where, in accordance with paragraph 9 of Article 8 (Composition of Arbitral Tribunals), an arbitral tribunal comprises only the chair of the original arbitral tribunal.

² Except where, in accordance with paragraph 9 of Article 8 (Composition of Arbitral Tribunals), an arbitral tribunal comprises only the chair of the original arbitral tribunal.

22. The arbitral tribunal shall conduct the hearing in the following manner:

- (a) argument of the complaining Party;
- (b) argument of the responding Party;
- (c) questions from the arbitral tribunal to the Parties and from each Party to the other Party;
- (d) final statement of the complaining Party;
- (e) final statement of the responding Party.

23. The chair may set time limits for oral arguments to ensure that each Party is afforded equal time. Each Party shall make available to the arbitral tribunal and to the other Party written versions of their oral statements within a specified number of days following the hearing, which shall be fixed by the arbitral tribunal under Rule 7.

Questions in Writing

24. The arbitral tribunal may at any time during the arbitral tribunal proceedings address questions in writing to either or both of the Parties. In the event that the arbitral tribunal addresses questions to one Party only, the arbitral tribunal shall provide a copy of the written questions to the other Party.

25. A Party to whom the arbitral tribunal addresses written questions shall deliver a copy of any written reply to the other Party and to the arbitral tribunal in accordance with the timetable established by the arbitral tribunal. The other Party shall be given the opportunity to provide written comments on the reply within five days after the date of delivery.

Confidentiality

26. The Parties shall maintain the confidentiality of the arbitral tribunal's hearings to the extent that the arbitral tribunal holds the hearing in closed session under rule 21.

27. Each Party shall:

- (a) Unless otherwise agreed by the Parties, treat as confidential any information or technical advice submitted to the

arbitral tribunal by any individual or body in accordance with a request by the arbitral tribunal pursuant to Article 10 (Proceedings of Arbitral Tribunals);

(b) Treat as confidential any information submitted by the other Party to the arbitral tribunal which that Party has designated as confidential.

28. Where a Party submits a confidential version of its written submissions to the arbitral tribunal, it shall also, upon request of the other Party, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public, no later than 15 days after the hearing.

29. Nothing in these rules shall preclude either Party from disclosing statements of its own positions to the public.

No *ex parte* Communications

30. The arbitral tribunal shall not meet or contact a Party in the absence of the other Party.

31. Neither Party shall contact any arbitrator in relation to the dispute in the absence of the other Party.

32. No arbitrator shall discuss an aspect of the subject matter of the arbitral tribunal proceedings with a Party in the absence of the other Party.

***Amicus curiae* Submissions**

33. The arbitral tribunal shall have the authority to accept and consider *amicus curiae* submissions from any persons and entities in the Parties and from interested persons and entities outside the Parties.

34. Any such submissions shall fulfil the following requirements:

(a) be made within a specified number of days following the establishment of the arbitral tribunal which shall be fixed by the arbitral tribunal under rule 7;

(b) are concise and in no case longer than 15 typed pages, including any annexes; and

(c) are directly relevant to the factual and legal issue under consideration by the arbitral tribunal.

35. The submission shall contain a description of the person, whether natural or legal, making the submission, including the nature of its activities and the source of its financing, and specify the nature of the interest that that person has in the arbitral tribunal proceedings.

36. The arbitral tribunal shall promptly provide to the Parties copies of any *amicus curiae* submission received by it and list in its ruling all the *amicus curiae* submissions that it has received that conform to the provisions of the above rules.

Language

37. The working language of the arbitral tribunal proceedings shall be English.

38. Written submissions, documents, oral arguments or presentations at the hearings, initial and final reports of the arbitral tribunal, as well as all other written or oral communications between the Parties and the arbitral tribunal shall be conducted in English.

Computation of Time

39. Where anything under Chapter 21 (Dispute Settlement) or these rules is to be done, or the arbitral tribunal requires anything to be done, within a number of days after, before or of a specified date or event, the specified date or the date on which the specified event occurs shall not be included in calculating that number of days.

40. Where, by reason of the operation of rule 5, the Parties receive the same document on a different date, the calculation of any period of time which is dependent on the date of receipt shall be from the date the last Party received the document.

IMPLEMENTING ARRANGEMENT ON RULES OF ORIGIN OPERATIONAL PROCEDURES

The declaration of origin and certificate of origin referred to in Article 16 of Chapter 3 of the *Agreement between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and New Zealand on Economic Cooperation* should be in the form set out in this Implementing Arrangement.

Declaration of Origin

The producer, supplier, exporter, importer or competent person will certify (in English) on the face of the export invoice or other document relating to the goods as follows:

DECLARATION OF ORIGIN

I..... [state name and position] being
the [producer and exporter] [producer]
[exporter] [importer] [supplier] (insert only that which applies)
hereby declare that the goods enumerated on this invoice are
originating from [the Separate Customs Territory of Taiwan,
Penghu, Kinmen, and Matsu] [New Zealand] (insert only that which
applies) in that they comply with the provisions of Chapter 3 of the
*Agreement between the Separate Customs Territory of Taiwan,
Penghu, Kinmen, and Matsu and New Zealand on Economic
Cooperation*

Observations:

Signature_____

Date:_____

**Agreement between the Separate Customs Territory of Taiwan,
Penghu, Kinmen, and Matsu and New Zealand on Economic
Cooperation**

DECLARATION OF ORIGIN INSTRUCTIONS

Pursuant to Article 16 (Treatment of Goods for which Preference is Claimed) of Chapter 3 of the Agreement, for the purposes of obtaining preferential tariff treatment this document must be completed legibly, in English and in full by the exporter, producer, supplier, importer or other competent person.

The declaration of origin must include the following information in the 'observations' field of the declaration (unless such information already appears on the export invoice in respect of the goods subject to the declaration):

- (a) a full description of the good(s);
- (b) six digit Harmonized System Code for the respective good(s);
- (c) the producer's name(s) if known;
- (d) the importer's name(s) in respect of imported goods, if known;
and
- (e) the rule of origin under which the declarant claims the good(s) qualifies – see certificate of origin instruction on Field 6.

Certificate of Origin

Agreement between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and New Zealand on Economic Cooperation

CERTIFICATE OF ORIGIN

1: Exporter (Name and Address)					
2: Producer , if known (Name and Address)		3: Importer , if known (Name and Address)			
4. Description of Good(s)	5. HS Code (six digits)	6. Preference Criterion	7. Producer	8. Regional Value Content , if required	9. Party of Origin

10: Certification of Origin

I certify that:

- The information on this document is true and accurate and I assume the responsibility for providing such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.
- I agree to maintain and present upon request, documentation necessary to support this certificate, and to inform, in writing, all persons to whom the certificate was given of any changes that could affect the accuracy or validity of this certificate.
- The goods originated in the Parties, and comply with the origin requirements specified for those goods in the *Agreement between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and New Zealand on Economic Cooperation*.

Authorised Signature	Company Name
Name (Print or Type)	Title
Date (DD/MM/YY)	Contact details – Telephone, Fax and/or E-mail

Agreement between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and New Zealand on Economic Cooperation

CERTIFICATE OF ORIGIN INSTRUCTIONS

Pursuant to Article 16 (Treatment of Goods for which Preference is Claimed) of Chapter 3 of the Agreement, for the purposes of obtaining preferential tariff treatment this document must be completed legibly, in English and in full by the exporter or producer, supplier, importer or other competent person:

Field 1: State the full legal name and address of the exporter.

Field 2: If one producer is involved, state the full legal name, full address (including, telephone number, fax number and email address), of that producer. If more than one producer is included on the Certificate, state 'Various' and attach a list of all producers, including their legal names, full addresses (including, telephone numbers, fax numbers and email addresses), cross referenced to the good or goods described in Field 4. If you wish this information to be confidential, it is acceptable to state 'Available to Customs upon request'. If the producer and the exporter are the same, complete Field 2 with 'SAME'. If the producer is unknown, it is acceptable to state 'UNKNOWN'.

Field 3: State the full legal name, full address as defined in Field 1, of the importer; if the importer is not known, state 'UNKNOWN'; if multiple importers, state 'VARIOUS'.

Field 4: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good.

Field 5: For each good described in Field 4, identify the HS tariff classification to six digits.

Field 6: For each good described in Field 4, the exporter, supplier, producer, importer or other competent person must indicate in Field 6 of this form the origin criteria by which it is claimed the good qualifies for preferential tariff treatment, in the manner shown in the following table:

Goods wholly obtained or produced in a Party, satisfying Article 2(a) of Chapter 3 (Rules of Origin) of the Agreement	WO
Goods produced entirely in one or both Parties exclusively from originating materials from one or both of the Parties, satisfying Article 2(b) of the Chapter 3 (Rules of Origin) of Agreement	PE
<p>Goods produced in one or both Parties using non-originating materials, provided that the goods satisfy Article 2(c) of Chapter 3 (Rules of Origin) through a:</p> <ul style="list-style-type: none"> - Change in Tariff Classification requirement (as provided for in Article 4); - a Regional Value Content requirement (as provided for in Article 5); or - other requirements as specified in Annex 2 (Product Specific Rules Schedule, hereinafter referred to as PSR Schedule). 	<p>PSR (CTC)</p> <p>PSR (RVC)</p> <p>PSR (Other)</p>

Field 7: For each good described in Field 4, state 'YES' if you are the producer of the good. If you are not the producer of the good, state 'NO'

followed by (1) or (2), depending on whether this certificate was based upon:

- (1) your knowledge of whether the good qualifies as an originating good; or
- (2) the producer's written Declaration of Origin, which is completed and signed by the producer and voluntarily provided to the exporter by the producer.

Field 8: For each good described in Field 4, where the good is subject to a regional value content (RVC) requirement stipulated in the Agreement, indicate the actual percentage content in each final good.

Field 9: Identify the origin ('TW' for all goods originating from the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu or 'NZ' for all goods originating from New Zealand).

Field 10: This field must be completed, signed and dated by the exporter, producer, supplier, importer or other competent person. The date must be the date the certificate was completed and signed.

These instructions are a guide for completing the certificate of origin; the instructions do not have to appear on the completed certificate of origin.

Signed at Wellington, on the 10th day of July, 2013,
in duplicate in the English language.



For the **Separate Customs**
Territory Of Taiwan, Penghu,
Kinmen And Matsu



For **New Zealand**

**Implementing Arrangement On Film And Television Co-Production
to the Agreement between the Separate Customs Territory of Taiwan,
Penghu, Kinmen, and Matsu and New Zealand on Economic Cooperation**

1. The competent authorities for Chapter 18 (Film and Television Co-Production) of the *Agreement Between the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu and New Zealand on Economic Cooperation* are:
 - (a) in relation to New Zealand: the New Zealand Film Commission (NZFC); and
 - (b) in relation to Chinese Taipei: Bureau of Audiovisual and Music Industry Development, Ministry of Culture (BAMID).
2. The approval process under Article 3 of Chapter 18 (Film and Television Co-Production) will comprise two stages: provisional approval upon application, and final approval upon completion of the film and prior to distribution.
3. There will be a contract between the co-producers governing the making of a co-production film which will:
 - (a) provide that a co-producer may not assign or dispose of benefits referred to in Article 4 of Chapter 18 (Film and Television Co-Production), except to or for the benefit of a natural person of that Party;
 - (b)
 - (i) assign, as between the co-producers, ownership of all intellectual property rights arising from the making of the co-production; and
 - (ii) set out the arrangements between the co-producers regarding the exercise of rights of access to and use of copyright works created in the making of the co-production film;
 - (c) set out the financial liability of each co-producer for costs incurred:

- (i) in preparing a co-production project which is refused approval as a co-production film by the competent authorities;
 - (ii) in making a film which has been given such approval and fails to comply with the conditions of such approval; and
 - (iii) in making a co-production film, permission for whose public exhibition is withheld in any of the countries of the co-producers;
- (d) set out the arrangements regarding the division between the co-producers of the receipts from the exploitation of the co-production film including those from export markets;
- (e) specify dates by which the respective contributions of the co-producers to the production of the film shall have been completed;
- (f) specify whether the co-production film shall be shown in film festivals as a domestic film of the majority co-producer or as a domestic film of all the co-producers; and
- (g) specify any other conditions of approval that the competent authorities jointly agree.

Signed at Wellington, on the 10th day of July, 2013, in duplicate in the English language.



For the Separate Customs
Territory Of Taiwan, Penghu,
Kinmen And Matsu



For New Zealand

Air Transport Agreement
Between
The Separate Customs Territory Of Taiwan, Penghu, Kinmen, And
Matsu
And
New Zealand

The Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu (hereinafter referred to as “Chinese Taipei”) and New Zealand, collectively referred to as “the Parties”:

Desiring to apply the principles set forth in the Convention on International Civil Aviation opened for signature at Chicago on 7 December 1944;

Desiring to create opportunities for air transport services between and beyond the Parties’ respective flight information regions; and

Desiring to ensure the highest degree of safety and security in international air services and reaffirming their grave concern about acts or threats against the security of aircraft, which jeopardise the safety of persons or property, adversely affect the operation of air services and undermine public confidence in the safety of civil aviation.

Have agreed as follows:

Article 1

Definitions

For the purposes of this Agreement, unless the context otherwise states, the term:

- (a) "competent authorities" means for each Party the authority or authorities as notified in writing from time to time by one Party to the other Party;
- (b) "Agreement" means this Agreement, its Annex and any amendments thereto;
- (c) "Convention" means the Convention on International Civil Aviation done at Chicago on 7 December 1944;
- (d) "designated airline" means an airline designated and authorised in accordance with Article 2 (Designation and Authorisation) of this Agreement;
- (e) "Internationally ticketed passenger" means a person who has an entitlement to air travel for a sector within a Party, the entitlement being included in ticketing for an international journey which
 - (i) began outside the Party; or
 - (ii) began inside the Party and is to continue outside the Party;
- (f) "Route Schedule" refers to the Route Schedule set out in the Annex to this Agreement;

- (g) "capacity" means the amount(s) of services provided under this Agreement;
- (h) "price" means any fare, rate or charge for the carriage of passengers (and their baggage) and/or cargo (excluding mail) in air services charged by airline(s), including their agents, and the conditions governing the availability of such fare, rate or charge; and
- (i) "air service", "international air service", "airline" and "stop for non-traffic purposes", shall have the same meaning as assigned to them in Article 96 of the Convention.

Article 2

Designation and Authorisation

1. The competent authorities of each Party may designate in writing multiple airlines to operate scheduled services on the agreed commercial air routes specified in the Route Schedule and may withdraw or alter such designation.
2. On receipt of such designation and application from the designated airline for operating authorisation and technical permission, each Party shall ensure that appropriate authorisation and permission is granted with minimum procedural delay, provided that:
 - (a) the designated airline is incorporated and has its principal place of business and effective regulatory control in the Party designating the airline;

- (b) the designated airline is qualified to meet the conditions prescribed under the laws and regulations normally applicable to the operation of international air transport by the Party receiving the designation.
3. In any case where the other Party is not satisfied that the conditions set out in subparagraphs 2(a) and 2(b) above have been met, it shall have the right to refuse to issue an operating authorisation.

Article 3

Revocation and Suspension of Authorisation

Notwithstanding the provisions of Article 2, each Party shall have the right to revoke, suspend or limit by the imposition of conditions, the operating authorisation granted to an airline designated by the other Party, if such designated airline, in operating its air services in accordance with this Agreement, fails to comply with any law or regulation applicable by the Party receiving the designation, or fails to comply with any term or condition prescribed in this Agreement, provided that unless immediate action is essential to prevent further infringement of laws and regulations or terms and conditions above-mentioned, this right shall be exercised only after consultations with the other Party.

Article 4

Traffic Rights

1. The airlines designated by both Parties shall have rights to take on and discharge passengers, cargo and mail either separately or in

combination at all points on the agreed commercial air routes specified in the Route Schedule. Airlines of both Parties shall also have the rights of flying across and landing for non-traffic purposes in the flight information region under each other's jurisdiction.

2. Nothing in this Article shall be deemed to confer on the airline or airlines designated by one Party the right to participate in cabotage, including the carriage of passengers, their baggage, cargo, or mail carried for compensation.

Article 5

Applicability of Laws and Regulations

1. The applicable laws and regulations governing entry into or departure from either Party of aircraft engaged in international scheduled air services, or the operation and navigation of such aircraft within either Party, shall apply to the airlines designated by the other Party.
2. Neither Party shall give preference to its designated airline(s) or any other airline over an airline designated by the other Party engaged in similar air services in the application of its laws and regulations.

Article 6

Aviation Safety

1. The Parties shall, in their mutual relations, act in conformity with the aviation safety provisions established by the International Civil Aviation Organization and designated as annexes to the Convention.
2. Each Party shall recognise as valid, for the purpose of operating the air services provided for in this Agreement, certificates of airworthiness, certificates of competency, and licences issued or validated by the competent authorities of the other Party and still in force, provided that the requirements for such certificates or licences are at least equal to the minimum standards which may be established pursuant to the Convention. Each Party may, however, refuse to recognise as valid for the purposes of flights above or landing within the flight information region under each other's jurisdiction, certificates of competency and licences granted to or validated for its own citizens by the competent authorities of the other Party.
3. If the privileges or conditions of the licences or certificates referred to in paragraph 2 above, issued by the competent authorities of one Party to any person or designated airline or in respect of an aircraft used in the operation of the agreed services, should permit a difference from the minimum standards established under the Convention, the other Party may request consultations between the competent authorities with a view to clarifying the practice in question.
4. Consultations concerning the safety standards and requirements maintained and administered by the competent authorities of the other Party relating to aeronautical facilities, crew members, aircraft, and

operation of the designated airlines shall be held within 30 days of receipt of a request from either Party, or such other period as may be mutually determined. If, following such consultations, the competent authorities of one Party find that the competent authorities of the other Party do not effectively maintain and administer safety standards and requirements in these areas that are at least equal to the minimum standards established pursuant to the Convention, the competent authorities of the other Party shall be notified of such findings and the steps considered necessary to conform with these minimum standards. Failure to take appropriate corrective action within 30 days, or such other period as may be accepted by the competent authorities of the Party that made the findings, shall constitute grounds for withholding, revoking, suspending or imposing conditions on the authorisations of the airlines designated by the other Party.

5. Each Party accepts that any aircraft operated by, or, where approved, on behalf of, an airline of one Party, may, while on the ground within the other Party, be the subject of an examination by the competent authorities of the other Party, on board and around the aircraft to verify the validity of the relevant aircraft documents and those of its crew members and the apparent condition of the aircraft and its equipment (for the purpose of this Article “ramp inspection”), provided such ramp inspection does not cause an unreasonable delay in the operation of the aircraft.
6. If the competent authorities of one Party, after carrying out a ramp inspection, find that:
 - (a) an aircraft or the operation of an aircraft does not comply with the minimum standards established at that time pursuant to the Convention; and/or

(b) there is a lack of effective maintenance and administration of safety standards established at that time pursuant to the Convention;

the competent authorities of that Party may, at their discretion, determine that the requirements under which the certificates or licences in respect of that aircraft or its crew members had been issued or rendered valid, or that the requirements under which that aircraft is operated, are not equal to or above the minimum standards established pursuant to the Convention. This same determination may be made in the case of denial of access for ramp inspection.

7. The competent authorities of each Party shall have the right, without consultation, to withhold, revoke, suspend or impose conditions on the authorisations of an airline of the other Party in the event the competent authorities of the first Party conclude that immediate action is essential to the safety of airline operations.
8. Any action by the competent authorities of one Party in accordance with paragraphs 4 or 7 above shall be discontinued once the basis for the taking of that action ceases to exist.

Article 7

Aviation Security

1. The Parties, recognising their responsibilities to develop international civil aviation in a safe and orderly manner, reaffirm that their obligation to protect, in their mutual relationship, the security of civil aviation

against acts of unlawful interference forms an integral part of this Agreement.

2. The Parties shall provide upon request all necessary assistance to each other to prevent acts of unlawful seizure of aircraft and other unlawful acts against the safety of passengers, crew, aircraft, airports and air navigation facilities and any other threat to aviation security.
3. The Parties shall, in their mutual relations, act in conformity with the provisions of the Convention on Offences and Certain Other Acts Committed on Board Aircraft, signed at Tokyo on 14 September 1963; the Convention for the Suppression of Unlawful Seizure of Aircraft, signed at The Hague on 16 December 1970; the Convention for the Suppression of Unlawful Acts Against the Safety of Civil Aviation, signed at Montreal on 23 September 1971, the Protocol for the Suppression of Unlawful Acts of Violence at Airports Serving International Civil Aviation, signed at Montreal on 24 February 1988, and the Convention on the Marking of Plastic Explosives for the Purpose of Detection, signed at Montreal on 1 March 1991.
4. The Parties shall, in their mutual relations, act in conformity with the aviation security provisions established by the International Civil Aviation Organization and designated as annexes to the Convention; they shall require that operators of aircraft registered by the competent authorities of the Parties or operators who have their principal place of business or permanent residence in the Parties and the operators of airports in the Parties act in conformity with such aviation security provisions.
5. Each Party agrees to observe the security provisions required by the other Party for entry into that other Party and to take adequate measures to protect aircraft and to inspect passengers, crew, their

carry-on items as well as cargo and aircraft stores prior to and during boarding or loading. Each Party shall also give positive consideration to any request from the other Party for special security measures to meet a particular threat.

6. When an incident or threat of an incident of unlawful seizure of aircraft or other unlawful acts against the safety of passengers, crew, aircraft, airports and air navigation facilities occurs, the Parties shall assist each other by facilitating communications and other appropriate measures intended to terminate rapidly and safely such incident or threat thereof.
7. When a Party has reasonable grounds to believe that the other Party has departed from the aviation security provisions of this Article, the first Party may request immediate consultations with the second Party. Failure to reach a satisfactory agreement within 30 days from the date of such request will constitute grounds by the requesting Party to withhold, revoke, limit or impose conditions on the operating authorisation or technical permission of an airline or airlines designated by the other Party. When required by an emergency, a Party may take interim action prior to the expiry of 30 days.

Article 8

Commercial Opportunities

1. The airlines of each Party shall have the right to establish offices in the other Party for the promotion and sale of air services.
2. The designated airlines of each Party shall be entitled, in accordance with the laws, regulations and rules of the other Party relating to entry, residence and employment, to bring in and maintain in the other Party

managerial, sales, technical, operational and other specialist staff required for the provision of air services.

3. Any airline of each Party may engage in the sale of air services in the other Party directly and, at the airline's discretion, through its agents. Each airline shall have the right to sell such transport and any person shall be free to purchase such transport, in the currency of the other Party or in freely convertible currencies.
4. Each airline shall have the right to convert and remit abroad to the airline's choice of place, on demand, local revenues in excess of sums locally disbursed. Conversion and remittance shall be permitted promptly without restrictions or taxation in respect thereof at the rate of exchange applicable to current transactions and remittance on the date the carrier makes the initial application for remittance.
5. The airlines of each Party shall be permitted to pay for local expenses, including purchases of fuel, in the other Party in local currency. At their discretion, the airlines of each Party may pay for such expenses in the other Party in freely convertible currencies according to local currency regulation.
6. Notwithstanding anything contained in this Article, the exercise of rights under this Article shall be in accordance with the applicable domestic laws, regulations and rules, and the Parties stipulate that the laws, regulations and rules shall be administered in a non-discriminatory fashion and consistent with the purposes of the Agreement.
7. Each designated airline shall have the right to perform its own ground-handling in the other Party ("self-handling") or, at its option, select among competing agents for such services in whole or in part. The rights shall be subject only to physical constraints resulting from

considerations of airport safety. Where such considerations preclude self-handling, ground services shall be available on an equal basis to all airlines; charges shall be based on the costs of services provided; and such services shall be comparable to the kind and quality of services which would be available if self-handling were possible.

8. Notwithstanding any other provision of this Article, airlines and indirect providers of cargo transport of both Parties shall be permitted, without restriction, to employ in connection with international scheduled air services any surface transport for cargo to or from any points in the Parties or in third parties, including transport to and from all airports with customs facilities, and including, where applicable, the right to transport cargo in bond under applicable laws and regulations. Such cargo, whether moving by surface or by air, shall have access to airport customs processing and facilities. Airlines may elect to perform their own surface transport or to provide it through arrangements with other surface carriers, including surface transport operated by other airlines and indirect providers of cargo air services. Such intermodal cargo services may be offered at a single, through price for the air and surface transport combined, provided that shippers are not misled as to the facts concerning such transport.

Article 9

Co-operative Marketing Arrangements

1. In operating or holding out international air services on the routes specified in the Route Schedule, any designated airline may enter into cooperative arrangements, including but not limited to code-sharing

arrangements, with any other airline including airlines of third parties. All airlines operating or holding out such services must hold the appropriate authority including route rights, traffic rights and capacity entitlement and meet the requirements normally applied to such arrangements.

2. The designated airlines of both Parties will, when holding services out for sale, in terms of code-share, blocked-space or other joint venture arrangements, make it clear to the purchaser at the point of sale which airline will be the operating airline on each sector of the service and with which airline(s) the purchaser is entering into a contractual relationship.
3. The competent authorities of each Party may require code-sharing arrangements to be filed for approval before their introduction.

Article 10

Leasing Arrangements

1. The designated airline of each Party may provide services under this Agreement using aircraft (without crew) leased from any company, including other airlines, provided that the aircraft meet the safety standards and requirements.
2. The competent authorities of each Party may require leasing arrangements to be filed for approval before their introduction.

Article 11

Customs Duties and Charges

1. On arriving in one Party, aircraft operated in international air transport by the designated airlines of the other Party, their regular equipment, ground equipment, fuel, lubricants, consumable technical supplies, spare parts (including engines), aircraft stores (including but not limited to such items of food, beverages and liquor, tobacco and other products destined for sale to or use by passengers in limited quantities during flight), and other items intended for or used solely in connection with the operation or servicing of aircraft engaged in international air transport shall be exempt, on the basis of reciprocity, from all import restrictions, customs duties, excise taxes, and similar fees and charges that are (1) imposed by the competent authorities, and (2) not based on the cost of the services provided, provided that such equipment and supplies remain on board the aircraft.
2. The following shall also be exempt, on the basis of reciprocity, from the taxes, levies, duties, fees and charges referred to in paragraph 1 of this Article with the exception of charges based on the cost of the service provided:
 - (a) aircraft stores introduced into or supplied in a Party and taken on board, within reasonable limits, for use on outbound aircraft of an airline of the other Party engaged in international air transport, even when these stores are to be used on a part of the journey performed over the flight information region under the jurisdiction of the Party in which they are taken on board;

- (b) ground equipment and spare parts (including engines) introduced into a Party for the servicing, maintenance, or repair of aircraft of an airline of the other Party used in international air transport;
 - (c) fuel, lubricants and consumable technical supplies introduced into or supplied in a Party for use in an aircraft of an airline of the other Party engaged in international air transport, even when these supplies are to be used on a part of the journey performed over the flight information region under the jurisdiction of the Party in which they are taken on board; and
 - (d) promotional and advertising materials introduced into or supplied in one Party and taken on board, within reasonable limits, for use on outbound aircraft of an airline of the other Party engaged in international air transport, even when these stores are to be used on a part of the journey performed over the flight information region under the jurisdiction of the Party in which they are taken on board.
3. Equipment and supplies referred to in paragraphs 1 and 2 of this Article may be required to be kept under the supervision or control of the appropriate authorities.
4. The exemptions provided by this Article shall also be available where the designated airlines of one Party have contracted with another airline, which similarly enjoys such exemptions from the other Party, for the loan or transfer in the other Party of the items specified in paragraphs 1 and 2 of this Article.

Article 12

Capacity

1. Each Party shall allow each designated airline to determine the frequency and capacity of the international scheduled air services it offers based on commercial considerations of the marketplace.
2. Neither Party shall unilaterally limit the volume of traffic, frequency, or regularity of service, or the aircraft type or types operated by the designated airlines of the other Party, except as may be required for customs, technical, operational, or environmental reasons under uniform conditions consistent with principles set out in Article 15 of the Convention.

Article 13

Pricing

1. Each Party shall allow prices for air services to be decided by each designated airline based on commercial considerations in the marketplace. Intervention by the Parties shall be limited to:
 - (a) prevention of unreasonably discriminatory prices or practices;
 - (b) protection of consumers from prices that are unreasonably high or restrictive due to the abuse of a dominant position; and
 - (c) protection of airlines from prices that are artificially low due to direct or indirect governmental subsidy or support.

2. Each Party may require notification or filing of price proposed by the designated airline(s) of both Parties for carriage to or from any points in the Party. Such notification or filing may be required before the proposed date of introduction.

Article 14

Consultations

1. The competent authorities of either Party may, at any time, request consultation on the interpretation, application, implementation or amendment of this Agreement or compliance with this Agreement.
2. Such consultations shall take place between the competent authorities and begin within a period of 60 days from the date the other Party receives a written request, unless otherwise agreed by the Parties.

Article 15

Settlement of Disputes

Any dispute which may arise between the Parties in the framework of this Agreement shall be settled according to Article 4 of Chapter 15 (Air Transport Services) of the *Agreement between The Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu and New Zealand on Economic Cooperation*.

Article 16

Amendments

1. Any amendment of this Agreement and its Annexes shall be made by written agreement between the Parties.
2. Such amendment shall enter into force on the date agreed between the Parties.

Article 17

Termination

Either Party may, at any time, give notice in writing to the other Party of its intention to terminate this Agreement. This Agreement shall terminate 12 months after the date of receipt of the notice by the other Party, unless the notice is withdrawn by agreement before the end of this period.

Article 18

Entry into force

The Parties shall notify each other of the completion of the legal procedure required for bringing this Agreement into force. This Agreement shall enter into force on the date specified in such notification.

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

Done in Wellington, on the 10th day of July, 2013, in duplicate in the English language.



For the Separate Customs
Territory Of Taiwan, Penghu,
Kinmen And Matsu



For New Zealand

ANNEX

Section 1

Route Schedule

The airlines designated to provide scheduled air services in accordance with Article 2 of this Agreement shall be entitled to operate, in both directions, over the following commercial air routes:

- (a) Route for the airlines designated by the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu:

From points in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu via intermediate points to a point or points in New Zealand and beyond.

- (b) Route for the airlines designated by New Zealand:

From points in New Zealand via intermediate points to a point or points in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, and beyond.

Section 2

Operational Flexibility

The designated airlines of each Party may, on any or all flights and at the option of each airline:

- (a) operate flights in either or both directions;

- (b) market code-share services within the other Party to points behind the gateway point provided that such services form part of the through international journey;
- (c) combine different flight numbers within one aircraft operation;
- (d) serve intermediate and beyond points and points in the Parties on the routes in any combination and in any order;
- (e) omit stops at any point or points;
- (f) transfer traffic from any of its aircraft to any of its other aircraft at any point on the routes; and
- (g) exercise stopover co-terminal traffic rights, including carriage of internationally ticketed passengers;

without directional or geographic limitation and without loss of any right to carry traffic otherwise permissible under this Agreement, provided that the point of origin or destination is in that Party.

Section 3

Change of Gauge

On any segment or segments of the commercial air routes, any designated airline may perform international scheduled air services without any limitation as to change in type or number of aircraft operated, at any point on the route, provided that, in the outbound direction, transport beyond such point is a continuation of transport from the Party that has designated the airline and, in the inbound direction, transport to the Party that has designated the airline is a continuation of transport from beyond such point.