

**FRAMEWORK AGREEMENT ON COMPREHENSIVE ECONOMIC
COOPERATION
AMONG THE GOVERNMENTS OF THE REPUBLIC OF KOREA
AND
THE MEMBER COUNTRIES OF THE ASSOCIATION OF SOUTHEAST
ASIAN NATIONS**

The Governments of the Republic of Korea, Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Vietnam, Member Countries of the Association of Southeast Asian Nations,

RECALLING the decision made at the Korea-ASEAN Summit held on 30 November 2004 at Vientiane, the Lao People's Democratic Republic, by the Joint Declaration on Comprehensive Cooperation Partnership between Korea and ASEAN, to establish a Korea-ASEAN Free Trade Area at an earliest stage with special and differential treatment and additional flexibility for the new ASEAN Member Countries of the Kingdom of Cambodia, the Lao People's Democratic Republic, the Union of Myanmar and the Socialist Republic of Vietnam;

DESIRING to adopt a Framework Agreement on Comprehensive Economic Cooperation among them, that will further promote growth and development, increase the living standard of the people throughout the region and provide further dynamic benefits to the region in the long term;

BEING confident that the establishment of the Korea-ASEAN Free Trade Area will be a natural extension of their existing relations as well as a stepping stone to elevate their relationship to a higher and more comprehensive level;

REAFFIRMING the shared belief that the arrangement for the creation of the Korea-ASEAN Free Trade Area should be based on the agreed principles of comprehensiveness in the liberalisation process, meaningful and substantial liberalisation, enhancement of mutual benefits, and consistency with WTO rules and disciplines;

BUILDING on their respective rights and obligations under the Marrakesh Agreement Establishing the World Trade Organisation and the other agreements negotiated thereunder and other multilateral and bilateral instruments of cooperation to which they are parties;

RECOGNISING that the removal of obstacles to trade through the creation of the Korea-ASEAN Free Trade Area will contribute to the harmonious development and

expansion of world trade and provide a catalyst to broader international cooperation, in particular within East Asia;

RECOGNISING the importance of capacity building through human resource development to face challenges of globalisation; and

RECOGNISING the different stages of economic development among the ASEAN Member Countries and the need for flexibility to be given to the new ASEAN Member Countries, in particular the need to facilitate their increasing participation in the economic cooperation of the Parties and the expansion of their exports, including, *inter alia*, through the strengthening of their domestic capacity, efficiency and competitiveness,

HAVE AGREED as follows:

CHAPTER 1 GENERAL PROVISIONS

Article 1.1 Objectives

The objectives of this Framework Agreement are to:

- (a) strengthen and enhance economic, trade and investment cooperation among the Parties;
- (b) progressively liberalise and promote trade in goods and services as well as create a transparent, liberal and facilitative investment regime;
- (c) explore new areas and develop appropriate measures for closer economic cooperation and integration;
- (d) facilitate the more effective economic integration of the new ASEAN Member Countries and bridge the development gap among the Parties; and
- (e) establish a cooperative framework for further strengthening the economic relations among the Parties.

Article 1.2 Definitions

For the purposes of this Framework Agreement, unless the context otherwise requires:

Korea means the Republic of Korea;

Korea + AEM means the Minister for Trade of Korea and the Economic Ministers of the ASEAN Member Countries;

ASEAN means the Association of Southeast Asian Nations which comprises of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Vietnam;

Korea-ASEAN FTA means the Korea-ASEAN Free Trade Area established by this Framework Agreement and other relevant agreements stipulated in paragraph 1 of Article 1.4;

ASEAN Member Countries means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Vietnam collectively;

ASEAN Member Country means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand or the Socialist Republic of Vietnam individually;

Framework Agreement means this Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the ASEAN Member Countries;

GATS means the General Agreement on Trade in Services, which is a part of the WTO Agreement;

GATT 1994 means the General Agreement on Tariffs and Trade 1994, including its Notes and Supplementary Provisions, which is a part of the WTO Agreement;

Implementing Committee means the Implementing Committee established under Article 5.3;

New ASEAN Member Countries means the Kingdom of Cambodia, the Lao People's Democratic Republic, the Union of Myanmar and the Socialist Republic of Vietnam;

Normal Track means a list of tariff lines of which applied MFN tariff rates shall be gradually reduced and eliminated in accordance with the modality set out in Annex 1 of the Agreement on Trade in Goods under this Framework Agreement;

Parties means Korea and the ASEAN Member Countries collectively;

Party means Korea or an ASEAN Member Country;

WTO means the World Trade Organisation; and

WTO Agreement means the Marrakesh Agreement Establishing the World Trade Organisation, done on 15 April 1994 and the other agreements negotiated thereunder.

Article 1.3 **Measures for Comprehensive Economic Partnership**

The Parties shall establish, consistent with Article XXIV of GATT 1994 and Article V of GATS, a Korea-ASEAN FTA and strengthen and enhance economic cooperation through the following:

- (a) progressive elimination of tariffs and non-tariff barriers in substantially all trade in goods;
- (b) progressive liberalisation of trade in services with substantial sectoral coverage;
- (c) establishment of an open and competitive investment regime that facilitates and promotes investment among the Parties;
- (d) provision of special and differential treatment to the ASEAN Member Countries and additional flexibility to the new ASEAN Member Countries as agreed in the Joint Declaration on Comprehensive Cooperation Partnership between Korea and ASEAN and the core elements attached thereto;
- (e) provision of flexibility to the Parties in the Korea-ASEAN FTA negotiations to address their sensitive areas in the goods, services and investment sectors with such flexibility to be negotiated and mutually agreed based on the principle of reciprocity and mutual benefits;
- (f) establishment of effective trade and investment facilitation measures;
- (g) exploration of the ways and means to expand their economic partnership into new areas and expansion of economic cooperation in areas as may be agreed among the Parties that will complement the deepening of trade and investment link among the Parties; and
- (h) establishment of appropriate procedures and mechanisms for the purposes of effective implementation of this Framework Agreement.

Article 1.4 **Legal Coverage and Relations to Other Agreements**

1. The following agreements shall form part of legal instruments establishing the

Korea-ASEAN FTA upon their respective entry into force:

- (a) this Framework Agreement (including the Annex on Economic Cooperation);
- (b) the Agreement on Trade in Goods under this Framework Agreement as provided for in Article 2.1;
- (c) an agreement on trade in services to be concluded in accordance with Article 2.2;
- (d) an agreement on investment to be concluded in accordance with Article 2.3;
- (e) the Agreement on Dispute Settlement Mechanism under this Framework Agreement as provided for in Article 5.1; and
- (f) any other agreements that may be mutually agreed by consensus and concluded by the Parties in the context of the Korea-ASEAN FTA.

2. Except as otherwise provided in this Framework Agreement, this Framework Agreement or any action taken under it shall not affect or nullify the rights and obligations of a Party under the existing agreements to which it is a party.

3. Nothing in this Framework Agreement shall prevent any individual ASEAN Member Country from entering into any bilateral or plurilateral agreement with Korea and/or any other ASEAN Member Countries relating to trade in goods, trade in services, investment, and/or other areas of economic cooperation. The provisions of this Framework Agreement shall not apply to any such bilateral or plurilateral agreement.

CHAPTER 2 LIBERALISATION

Article 2.1 Trade in Goods

1. The Parties shall progressively reduce and eliminate duties and other restrictive regulations of commerce (except, where necessary, those permitted under Article XXIV(8)(b) of GATT 1994) on substantially all trade in goods among the Parties, in accordance with the provisions, schedules and programme for the Normal Track in the Agreement on Trade in Goods under this Framework Agreement.

2. The Agreement on Trade in Goods under this Framework Agreement shall include, but not limited to:

- (a) detailed rules governing the progressive tariff reduction and/or

elimination programme as well as other related matters;

- (b) rules of origin;
- (c) modification of commitments;
- (d) non-tariff measures, sanitary and phytosanitary measures, and technical barriers to trade;
- (e) safeguards measures; and
- (f) WTO disciplines and reduction and elimination of non-tariff barriers.

Article 2.2

Trade in Services

1. The Parties shall progressively liberalise trade in services among the Parties with substantial sectoral coverage in conformity with Article V of GATS.

2. For this purpose, the Parties shall enter into negotiations on the progressive liberalisation of trade in services. Such liberalisation shall be directed to:

- (a) provision for the absence or elimination of substantially all discrimination among the Parties only in the sectors covered under paragraph 1, through:
 - (i) elimination of existing discriminatory measures; and/or
 - (ii) prohibition of new or more discriminatory measures with respect to trade in services among the Parties,

either at the entry into force of the agreement referred to in paragraph 3 or on the basis of an agreed time-frame, except for measures permitted under Articles XI, XII, XIV, XIVbis of GATS;

- (b) expansion in the depth and scope of liberalisation of trade in services beyond those undertaken by the Parties under GATS; and
- (c) enhanced cooperation in services among the Parties in order to improve efficiency and competitiveness, as well as to diversify the supply and distribution of services of the respective service suppliers of the Parties.

3. The Parties shall begin negotiations on an agreement on trade in services at the beginning of 2006 with a goal of concluding the negotiations not later than 31 December 2006.

Article 2.3

Investment

1. The Parties shall create a liberal, facilitative, transparent and competitive investment regime with business-friendly environment.
2. For this purpose, the Parties shall enter into negotiations on the liberalisation of investment regime. Such negotiations shall be directed to:
 - (a) progressive liberalisation of the investment regime;
 - (b) strengthening of cooperation in investment, facilitation of investment and improvement of transparency of investment rules and regulations; and
 - (c) provision of the protection under the investment regime.
3. The Parties shall begin negotiations on an agreement on investment at the beginning of 2006 with a goal of concluding the negotiations not later than 31 December 2006.

Article 2.4

Most-Favoured Nation Treatment

Korea shall accord to all the ASEAN Member Countries which are not WTO members the Most-Favoured Nation Treatment consistent with the WTO rules and disciplines upon the entry into force of this Framework Agreement.

CHAPTER 3

ECONOMIC COOPERATION

Article 3.1

Scope and Implementation of Cooperation

1. The Parties, on the basis of mutual benefits, shall explore and undertake cooperation projects in the following areas:
 - (a) customs procedures;
 - (b) trade and investment promotion;
 - (c) small and medium enterprises;
 - (d) human resource management and development;

- (e) tourism;
- (f) science and technology;
- (g) financial services;
- (h) information and communication technology;
- (i) agriculture, fisheries, livestock, plantation commodities and forestry;
- (j) intellectual property;
- (k) environmental industry;
- (l) broadcasting;
- (m) construction technology;
- (n) standards and conformity assessment and sanitary and phytosanitary measures;
- (o) mining;
- (p) energy;
- (q) natural resources;
- (r) shipbuilding and maritime transport; and
- (s) film.

2. The Parties shall undertake economic cooperation projects at mutually agreed time periods, when feasible. These projects shall be monitored by the Implementing Committee for their effective implementation.

3. Details of such cooperation are specified in the Annex on Economic Cooperation.

Article 3.2

Capacity Building Programmes and Technical Assistance

1. The Parties, recognising that capacity building programmes and technical assistance are important, particularly for the new ASEAN Member Countries, in order to expand their trade and investment with Korea, shall implement such programmes on a mutually agreed basis.

2. The Parties shall strengthen cooperation and support for the realisation of

ASEAN integration objectives by implementing projects furthering the Bali Concord II, the Initiative for ASEAN Integration (IAI), as well as the Vientiane Action Programme (VAP), including providing technical assistance and capacity building for the new ASEAN Member Countries based on the experiences and expertise of Korea in development.

3. The Parties shall strengthen ASEAN's integration efforts in narrowing the development gaps among the ASEAN Member Countries and between Korea and the ASEAN Member Countries by enhancing regional and sub-regional development.

4. The Parties, recognising the development gaps among the ASEAN Member Countries and between Korea and the ASEAN Member Countries, shall enhance regional and sub-regional development, through cooperation initiatives including:

- (a) the Mekong Sub-region;
- (b) the Ayeawady-Chao Phraya-Mekong Economic Cooperation Strategy (ACMECS);
- (c) the Brunei Darussalam-Indonesia-Malaysia-Philippines East ASEAN Growth Area (BIMP-EAGA);
- (d) the growth triangles such as the Indonesia-Malaysia-Thailand (IMT-GT) and the Indonesia-Malaysia-Singapore (IMS-GT);
- (e) the Greater Mekong Sub-Region (GMS) programme;
- (f) the Second East-West Economic Corridor;
- (g) the ASEAN Mekong Basin Development Corporation (AMBDC);
- (h) the Singapore-Kunming Rail Link (SKRL) project; and
- (i) sharing experiences with the Mekong River Commission (MRC) in formulating and implementing priority programmes in the Mekong River Basin.

CHAPTER 4 OTHER AREAS

Article 4.1 Expansion of Economic Partnership into New Areas

With the aim of achieving the comprehensive Korea-ASEAN FTA, the Parties shall explore ways and means to expand their economic partnership into new areas where the Parties have mutual interests, as may be agreed by the Parties.

CHAPTER 5 FINAL PROVISIONS

Article 5.1 Dispute Settlement

1. Any dispute concerning the interpretation, implementation or application of this Framework Agreement shall be resolved through the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under this Framework Agreement.
2. Notwithstanding paragraph 1, any disputes arising from paragraph 3 of Article 2.2 (Trade in Services), paragraph 3 of Article 2.3 (Investment), Chapters 3 (Economic Cooperation) and 4 (Other Areas), and the Annex on Economic Cooperation shall not be subject to the Agreement on Dispute Settlement Mechanism under this Framework Agreement.

Article 5.2 Institutional Arrangements for the Negotiations

1. There shall be established a Korea-ASEAN Trade Negotiating Committee to carry out negotiations set out in this Framework Agreement.
2. The Korea-ASEAN Trade Negotiating Committee may establish any working group as may be necessary to assist it in undertaking negotiations on specific areas in the Korea-ASEAN FTA.
3. Commencing immediately at the beginning of the negotiations envisaged in this Framework Agreement and continuing until the formal completion of such negotiations by 31 December 2006, the Parties shall endeavour not to take any trade restrictive or distorting measures in such a manner as to affect negatively the negotiating position of any other Party.

Article 5.3 Implementation of the Framework Agreement

1. The Korea + AEM shall have the ultimate authority concerning all matters relating to the implementation of this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement. An Implementing Committee, which is hereby established to be composed of the senior economic officials of the Parties or their designees, shall convene as appropriate to discharge such functions as provided for in paragraph 2 under the supervision and guidance of the Korea + AEM.
2. The Parties, through the Implementing Committee, shall:

- (a) coordinate, supervise and oversee the implementation and appropriate application of the provisions of this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement;
 - (b) review the implementation of this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement;
 - (c) supervise the work of the committees and working groups established under this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement; and
 - (d) consider any other matter that may affect the operation of this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement, or that is entrusted to the Implementing Committee by the Parties.
3. In the fulfilment of its functions, the Implementing Committee may:
- (a) establish and delegate responsibilities to ad hoc or standing committees, working groups or expert groups and assign them with tasks on specific matters; and
 - (b) take such other action in the exercise of its functions, as the Parties may agree.
4. The Implementing Committee shall keep the Korea + AEM informed of its activities on a regular basis.
5. The Implementing Committee shall establish its rules and procedures, which shall be approved by the Korea + AEM.
6. The Implementing Committee shall convene within one year of the date of entry into force of this Framework Agreement and then annually or otherwise as appropriate.

Article 5.4

Secretariat and Contact Points

1. The Ministry of Foreign Affairs and Trade of Korea for Korea and the ASEAN Secretariat for the ASEAN Member Countries shall jointly provide the necessary secretariat support for the purposes of this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement. The Ministry of Foreign Affairs and Trade of Korea and the ASEAN Secretariat shall monitor and report to the Implementing Committee on the

implementation of this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement.

2. All official communications or notifications among the Parties for the purposes of the implementation of this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement shall be made in the English language and through the Ministry of Foreign Affairs and Trade of Korea and the ASEAN Secretariat as appropriate.

3. The Parties shall designate their respective contact point to facilitate all other communications with one another on any matter covered by this Framework Agreement and any other agreements concluded or to be concluded in accordance with this Framework Agreement. At the request of a Party, the contact point of the requested Party shall identify the office or official responsible for the matter and assist in facilitating communications with the requesting Party.

Article 5.5

Annexes and Future Legal Instruments

1. The Annex on Economic Cooperation shall form an integral part of this Framework Agreement.

2. The Parties may adopt legal instruments in the future pursuant to the provisions of this Framework Agreement. Upon their respective entry into force, such instruments shall form part of this Framework Agreement.

Article 5.6

Amendments

The provisions of this Framework Agreement may be modified through amendments mutually agreed upon in writing by the Parties.

Article 5.7

Depositary

For the ASEAN Member Countries, this Framework Agreement shall be deposited with the Secretary-General of ASEAN, who shall promptly furnish a certified copy thereof to each ASEAN Member Country.

Article 5.8

Entry into Force

1. This Framework Agreement shall enter into force on 1 July 2006, provided that Korea and at least one ASEAN Member Country are among the Signatory Countries

that have by then notified all the other Parties in writing of the completion of their internal procedures. In the event this Framework Agreement does not enter into force on 1 July 2006, it shall enter into force on the first day of the second month following the latter date on which Korea and at least one ASEAN Member Country have notified all the other Parties in writing of the completion of their internal procedures.

2. A Party shall, upon the completion of its internal procedures for the entry into force of this Framework Agreement, notify all the other Parties in writing.

3. Where a Party is unable to complete its internal procedures for the entry into force of this Framework Agreement by the date as set out in paragraph 1, this Framework Agreement shall come into force for that Party upon the date of notification of the completion of its internal procedures.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.

DONE at Kuala Lumpur, Malaysia this thirteenth day of December 2005, in duplicate copies in the English language.

For the Government of the Republic of Korea:

ROH MOO-HYUN
President

For the Government of Brunei Darussalam:

HAJI HASSANAL BOLKIAH
Sultan of Brunei Darussalam

For the Royal Government of Cambodia:

SAMDECH HUN SEN
Prime Minister

For the Government of the Republic of Indonesia:

SUSILO BAMBANG YUDHOYONO
President

For the Government of the Lao People's Democratic Republic:

BOUNNHANG VORACHITH
Prime Minister

For the Government of Malaysia:

ABDULLAH AHMAD BADAWI
Prime Minister

For the Government of the Union of Myanmar:

SOE WIN
Prime Minister

For the Government of the Republic of the Philippines:

GLORIA MACAPAGAL-ARROYO
President

For the Government of the Republic of Singapore:

LEE HSIEN LOONG
Prime Minister

For the Government of Thailand:

THAKSIN SHINAWATRA
Prime Minister

For the Government of the Socialist Republic of Vietnam:

PHAN VAN KHAI
Prime Minister

ANNEX ECONOMIC COOPERATION

Article 1 Customs Procedures

The Parties, recognising that cooperation among authorities on customs matters is an important means of facilitating international trade, shall, subject to their respective domestic laws and consistent with their own policies and procedures:

- (a) share expertise on ways to streamline and simplify customs procedures;
- (b) exchange information on best practices relating to customs procedures, enforcement and risk management techniques with the exception of confidential information;
- (c) facilitate cooperation and exchange of experiences in the application of information technology and improvement of monitoring and inspection systems in customs procedures; and
- (d) ensure, as they deem fit, that their customs laws and regulations are published and publicly available, and their customs procedures, where necessary, are exchanged among customs contact points.

Article 2 Trade and Investment Promotion

1. The Parties shall cooperate in promoting trade and investment activities through government agencies and/or other bodies.
2. Such cooperation shall include:
 - (a) launching a feasibility study on the establishment of an Korea-ASEAN Centre based in Korea;
 - (b) organising trade and investment promotion activities, such as trade and investment missions, regular business seminars and fora, and database sharing through electronic linkages (electronic business-matching); and
 - (c) assisting the development of the legal system, especially for the new ASEAN Member Countries, through professional training programmes and joint seminars to disseminate knowledge and experiences in law practices, and conducting projects to improve trade and investment-related laws.

Article 3

Small and Medium Enterprises

1. The Parties, recognising the fundamental role of small and medium enterprises (hereinafter referred to as “SMEs”) in maintaining the dynamism of their respective national economies, shall cooperate in promoting close cooperation among SMEs as well as the relevant agencies of the Parties.

2. Such cooperation shall include:

- (a) establishing networking opportunities for SMEs of the Parties to facilitate collaboration and/or sharing of best practices, such as in the field of management skill development, technology transfers, product quality improvements, supply-chain linkages, information technology, access to financing as well as technical assistance;
- (b) facilitating the investment flows by Korean SMEs in the ASEAN Member Countries, and vice versa; and
- (c) encouraging their relevant agencies to discuss, cooperate and share information and experiences in the development of SMEs policy and programmes.

Article 4

Human Resource Management and Development

The Parties, recognising that sustainable economic growth and prosperity largely depend on people's knowledge and skills, shall:

- (a) encourage exchanges of their scholars, teachers, students, members of educational institutions and other persons engaging in scientific or educational activities; and
- (b) encourage their relevant agencies to discuss and cooperate in upgrading competency and skills of their workers.

Article 5

Tourism

The Parties, recognising that tourism will contribute to the enhancement of mutual understanding among the Parties and that tourism is an important industry for their economies, shall:

- (a) explore the possibility of undertaking joint research on tourism development and promotion to increase inbound visitors to each Party, as well as consider setting up linkages and networks between the websites

in Korea and the ASEAN Member Countries;

- (b) encourage tourism agencies of the Parties to strengthen cooperation in tourism training and education, particularly in the Korean language and culture for tourist guides of the ASEAN Member Countries, to ensure high-quality services for Korean tourists in the territories of the ASEAN Member Countries;
- (c) cooperate in joint campaigns to promote tourism in the territories of the Parties through workshops and seminars among tourism authorities and professional tourism agencies in the territories of the Parties;
- (d) collaborate to promote the sustainable development of tourism in the territories of the Parties; and
- (e) exchange information on relevant statistics, policies and laws in tourism and related sectors.

Article 6

Science and Technology

The Parties, recognising that science and technology will contribute to the continued expansion of their respective economies in the medium and long term, shall:

- (a) explore establishment of training programmes and exchange of scientific and technology information;
- (b) consider undertaking joint research and development projects, especially in high-end sciences in key technology areas such as nano-technology, material technology, electronic technology, space technology, biotechnology and technology management, and other forms of science and technology cooperation;
- (c) encourage linkages between their research institutions; and
- (d) encourage the mutually beneficial joint use of research and development facilities and scientific equipment.

Article 7

Financial Services

The Parties shall cooperate in the field of financial services with a view to:

- (a) promoting regulatory cooperation and development, including exchange of information and experiences on market trends;

- (b) facilitating the development of financial markets and infrastructure, including capital markets;
- (c) providing technical assistance for human resource and institutional capacity development and exchanging experiences in the area of risk management;
- (d) assisting in mitigating the adverse implications of financial services liberalisation; and
- (e) providing capacity building in developing the capital market.

Article 8

Information and Communication Technology

1. The Parties, recognising the rapid development, led by the private sector, of information and communication technology (hereinafter referred to as “ICT”) and of business practices concerning ICT-related services both in the domestic and international contexts, shall cooperate to promote the development of ICT and ICT-related services with a view to obtaining the maximum benefit of the use of ICT for the Parties.

2. The areas of cooperation shall include:

- (a) promotion of electronic commerce;
- (b) promotion of the use by consumers, the public sector and the private sector, of ICT-related services, including newly emerging services and next generation networks;
- (c) human resource development relating to ICT;
- (d) undertaking of joint research and development projects; and
- (e) promotion of anti-SPAM efforts.

3. The forms of cooperation may include:

- (a) exchanging information and expertise on ICT policies, creation of ICT-related services, provision of e-government services, content development, network security and protection of privacy;
- (b) undertaking technical cooperation in areas such as network infrastructure, creative and multimedia industries and ICT infrastructure development;
- (c) encouraging and facilitating investment by private and/or public enterprises in ICT industries in the territories of the Parties; and

- (d) providing technical assistance in the development of ICT-related projects.

Article 9

Agriculture, Fisheries, Livestock, Plantation Commodities and Forestry

1. The Parties, recognising that there remain opportunities for collaboration and technical cooperation in agriculture, fisheries, livestock, plantation commodities and forestry, including the field of ecosystem agroforestry and ecotourism, shall establish cooperation for mutual benefits of the Parties.
2. The areas of cooperation shall include, but not limited to:
 - (a) information exchange;
 - (b) capacity building and human resource development;
 - (c) joint research and development; and
 - (d) technical assistance in sustainable development.
3. The forms of cooperation shall be:
 - (a) promoting exchange of information and sharing experiences related to the areas described in paragraph 1 including new technologies;
 - (b) promoting joint research projects;
 - (c) exchanging experts;
 - (d) providing technical assistance including post-harvest;
 - (e) conducting seminars, training and workshops;
 - (f) encouraging study visits to farms and related production centers;
 - (g) strengthening technology, capacity and know-how of laboratory; and
 - (h) cooperating in other fields as may be identified and mutually agreed upon by the Parties.

Article 10

Intellectual Property

1. The Parties, recognising the growing importance of intellectual property (hereinafter referred to as “IP”) as a factor of economic competitiveness in the

knowledge-based economy, shall enhance their cooperation in the field of IP.

2. The cooperation shall include, but not limited to:

- (a) exchanging information and sharing experiences on the creation and utilisation of IP;
- (b) exchanging information, sharing experiences and encouraging training of each Party's personnel in the field of IP;
- (c) conducting international search and international preliminary examination under the Patent Cooperation Treaty administered by the World Intellectual Property Organisation subject to a Party's membership;
- (d) promoting education and awareness on protection of intellectual property rights;
- (e) providing assistance in facilitating the enhancement and modernisation of IP databases including patents and trademarks in the territories of the ASEAN Member Countries; and
- (f) strengthening mutually beneficial cooperation in the protection of IP.

Article 11

Environmental Industry

1. The Parties, recognising that economic development, social progress and environmental protection are key pillars of sustainable development, shall explore ways to promote closer cooperation among their respective interested government entities, industries, organisations and research institutions.

2. To this end, the Parties shall pursue the following environmental cooperation activities on a mutually agreed basis:

- (a) cooperation in environmental technologies and policies, such as compressed natural gas technology and policy;
- (b) cooperation in environmental capacity building of industries and exchanges of information and experiences of environmental industries;
- (c) cooperation in exchanges and education of human resources related to the environment; and
- (d) other forms of environmental cooperation as mutually agreed.

Article 12

Broadcasting

1. The Parties consider the significance of broadcasting in the digital economy as well as its role as an avenue for cultural exchanges across national boundaries, and recognise the advancement of broadcasting technology as both a challenge and an opportunity for the Parties to derive mutual benefits. To this end, Korea and various ASEAN Member Countries, as may be interested, shall develop and promote cooperative activities in the field of broadcasting on a bilateral basis.

2. Subject to the Parties' laws and regulations governing the broadcast sectors, the areas of cooperation shall include:

- (a) exchanging information on statistics, as mutually agreed, policies and laws and regulations on broadcasting and related sectors;
- (b) undertaking joint research and development of newly emerging broadcasting technologies;
- (c) promoting exchanges aimed at educating and training of broadcasting related personnel; and
- (d) encouraging mutual exchanges of re-transmission of broadcast as appropriate.

Article 13

Construction Technology

The Parties shall cooperate, where appropriate, in the following areas:

- (a) manpower and construction development;
- (b) construction technology;
- (c) international project collaboration; and
- (d) infrastructural construction design.

Article 14

Standards and Conformity Assessment and Sanitary and Phytosanitary Measures

1. The Parties, recognising the important role of technical regulations, standards and conformity assessment procedures on industry, agriculture and plantation commodities in facilitating trade, shall cooperate in the areas such as:

- (a) exchange of views and information on standards, technical regulations and conformity assessment procedures in areas of mutual interests;
- (b) exchange of laws and regulations on standards and conformity assessment procedures as mutually agreed;
- (c) exchange of experts and staff in areas of mutual interests;
- (d) explore possible mutual recognition arrangements and agreements to facilitate trade flows among the Parties;
- (e) development and implementation of technical cooperation and capacity building programmes on standards, technical regulations, metrology and conformity assessment, which include, among others, seminars, training and training attachments, exchange of staff and regulatory dialogues on agreed areas;
- (f) strengthening of cooperation among the Parties at relevant international and regional fora on standards and conformity assessment and promotion of the use of international standards and conformity assessment guidelines, as appropriate, as a basis for the development of national technical regulations;
- (g) development of testing laboratories and accreditation network as well as testing programmes, as appropriate, among the Parties;
- (h) exploration of technical assistance in the development of industrial standards in areas of mutual interests; and
- (i) other areas of cooperation as may be identified and mutually agreed upon by the Parties.

2. Recognising the importance of sanitary and phytosanitary (hereinafter referred to as “SPS”) measures in minimising their negative effects on trade in agricultural, fishery, animal and food products, and plantation commodities, the Parties, on the basis of mutual benefits, shall cooperate in:

- (a) exchange of information concerning SPS measures;
- (b) exchange of information on any occurrences of SPS incidents;
- (c) improvement of the distribution and packaging systems;
- (d) human resource development in the concerned area that would be promoted, among others, by organising training and exchange of specialists;

- (e) development and promotion of new technologies; and
- (f) other areas of cooperation as may be identified and mutually agreed upon by the Parties.

Article 15 **Mining**

The Parties, recognising that cooperation in the mining sector will contribute to the economic development, shall:

- (a) explore possibilities for the joint development of energy and mineral resources and cooperate in the improvement of technology on exploration and extraction of energy and mineral deposits, mine waste disposal and rehabilitation of closed mines;
- (b) encourage enhancement of trade and investment in the mining sector;
- (c) cooperate in the promotion of environmentally sound and socially responsible mineral development practices in sustainable management and optimum utilisation of mineral resources;
- (d) encourage exchange of information on issues related to the mining policy and technology;
- (e) promote and develop business alliances between the private sectors; and
- (f) conduct trainings, seminars, workshops and exchange of experts geared towards development and promotion of mining.

Article 16 **Energy**

The Parties, recognising that energy demand in their territories, shall expand in the future given the rapid pace of economic development, shall:

- (a) exchange information on the improvement of efficiency in energy use;
- (b) cooperate in the development and use of alternative and renewable energy sources such as, but not limited to, compressed natural gas technology and policy;
- (c) cooperate in infrastructure development, resource development, investment promotion and application of new energy saving technologies;

- (d) encourage exchange of experts; and
- (e) promote and develop business alliances between the private sectors.

Article 17

Natural Resources

The Parties, recognising that proper management and efficient utilisation of natural resources will contribute to the continued expansion of their respective economies, shall cooperate in:

- (a) development and utilisation of appropriate mathematical models to simulate and predict groundwater containment and transport, assessment of risk posed by waste storage/disposal and agro-industrial activities on groundwater quality, and setting-up of groundwater protection zones;
- (b) improvement of technology on exploration, extraction and utilisation of energy and mineral deposits, mine waste disposal and rehabilitation of closed mines;
- (c) investment promotion activities; and
- (d) comprehensive management of water resources, including ground and surface water, and the application of information technology in this area.

Article 18

Shipbuilding and Maritime Transport

1. Recognising the important role of maritime transport in trade and development, the Parties, through their relevant entities, shall cooperate in the areas of shipbuilding and maritime transport.

2. Such cooperative activities shall include:

- (a) undertaking information exchange and sharing experiences; and
- (b) promoting exchange of experts.

Article 19

Film

1. Recognising the potential of the film industry as means to promote understanding and cultural exchanges among the Parties and the rapid development of this industry in their respective economy, interested Parties, through their relevant entities, shall endeavour, subject to their respective laws and regulations, to promote

cooperation in the areas of mutual interests.

2. The forms of cooperation shall be:

- (a) exchange of experts on film;
- (b) exchange of information; and
- (c) cooperation in holding and participating in film festivals.

**AGREEMENT ON DISPUTE SETTLEMENT MECHANISM
UNDER THE FRAMEWORK AGREEMENT
ON COMPREHENSIVE ECONOMIC COOPERATION
AMONG THE GOVERNMENTS OF THE REPUBLIC OF KOREA
AND
THE MEMBER COUNTRIES OF THE ASSOCIATION OF SOUTHEAST
ASIAN NATIONS**

The Governments of the Republic of Korea, Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Vietnam, Member Countries of the Association of Southeast Asian Nations,

RECALLING the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations signed in Kuala Lumpur, Malaysia on the thirteenth day of December 2005; and

FURTHER RECALLING Article 5.1 of the Framework Agreement, which provides for the dispute settlement procedures and mechanism for the Framework Agreement and any other Agreement to be concluded thereunder,

HAVE AGREED as follows:

**Article 1
Definitions**

For the purposes of this Agreement, unless the context otherwise requires:

Korea means the Republic of Korea;

ASEAN means the Association of Southeast Asian Nations which comprises of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Vietnam;

ASEAN Member Countries means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Vietnam collectively;

ASEAN Member Country means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand or the Socialist Republic of Vietnam individually;

chair means the member of an arbitral panel who serves as the chair of the arbitral panel;

complaining party means any Party that requests consultations under paragraph 1 of Article 3;

covered agreements means:

- (a) the Framework Agreement;
- (b) the Agreement on Trade in Goods under the Framework Agreement;
- (c) this Agreement;
- (d) any agreement to be concluded among the Parties pursuant to the relevant provisions of the Framework Agreement unless provided otherwise therein;

days means calendar days, including weekends and holidays;

Framework Agreement means the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the ASEAN Member Countries;

Parties means Korea and the ASEAN Member Countries collectively;

parties to a dispute, or **parties to the dispute** means both the complaining party and the party complained against;

Party means Korea or an ASEAN Member Country;

party complained against means any Party to which the request for consultations is made under paragraph 1 of Article 3;

third party means a Party, other than the parties to a dispute, that delivers a written notice in accordance with Article 7; and

WTO means the World Trade Organisation.

Article 2

Coverage and Application

1. This Agreement shall apply with respect to the avoidance or settlement of all disputes arising between the Parties under the covered agreements. Unless otherwise provided in this Agreement or any other covered agreement, this Agreement shall apply to all disputes between the Parties.

2. The rules and procedures of this Agreement shall apply subject to special or additional rules and procedures on dispute settlement, if any, contained in the other covered agreements. To the extent that there is a conflict between the rules and procedures of this Agreement and such special or additional rules and procedures on dispute settlement contained in a covered agreement, the special or additional rules and procedures shall prevail. In disputes involving rules and procedures under more than one covered agreement, if there is a conflict between special and additional rules and procedures of such covered agreements, the chair of the arbitral panel, in consultation with the parties to the dispute, shall determine the rules and procedures to be followed for that dispute within ten (10) days after a request by any party to the dispute.

3. The provisions of this Agreement may be invoked in respect of measures affecting the operation of any covered agreement taken within the territory of a Party by:

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

4. Subject to paragraph 5, nothing in this Agreement shall prejudice any right of the Parties to have recourse to dispute settlement procedures available under any other treaty to which they are parties.

5. Once dispute settlement proceedings have been initiated under this Agreement or under any other treaty to which the parties to a dispute are parties concerning a particular right or obligation of such Parties arising under the covered agreements or that other treaty, the forum selected by the complaining party shall be used to the exclusion of any other for such dispute.

6. For the purposes of paragraphs 4 and 5, the complaining party shall be deemed to have selected a forum when it has requested the establishment of, or referred a dispute to, a dispute settlement panel in accordance with this Agreement or any other treaty to which the parties to a dispute are parties.

Article 3

Consultations

1. A party complained against shall accord due consideration to and afford

adequate opportunity for consultations regarding a request for consultations made by a complaining party with respect to any matter affecting the interpretation, implementation or application of any covered agreement, wherever the complaining party considers that:

- (a) a measure of the party complained against is inconsistent with its obligations under the covered agreements; or
- (b) the party complained against has otherwise failed to carry out its obligations under the covered agreements,

which results in nullification or impairment of any benefits accruing to the complaining party under the covered agreements or impediment of the attainment of any objective of the covered agreements.

2. Any request for consultations shall be submitted in writing, and include the specific measures at issue, and the factual and legal basis (including the provisions of any of the covered agreements alleged to have been breached and any other relevant provision) of the complaint. The complaining party shall send the request to the party complained against and the rest of the Parties. Upon receipt, the party complained against shall promptly acknowledge receipt of such request to the complaining party and the rest of the Parties at the same time.

3. If a request for consultations is made, the party complained against shall reply to the request within seven (7) days after the date of its receipt and shall enter into consultations in good faith within a period of not more than thirty (30) days after the date of receipt of the request, with a view to reaching a mutually satisfactory solution. If the party complained against does not respond within the aforesaid seven (7) days, or does not enter into consultations within the aforesaid thirty (30) days, then the complaining party may proceed directly to request for the establishment of an arbitral panel under Article 5.

4. The parties to a dispute shall make every effort to reach a mutually satisfactory resolution of any matter through consultations under this Article. To this end, the parties to the dispute shall:

- (a) provide sufficient information to enable a full examination of how the measure might affect the operation of the covered agreement; and
- (b) treat as confidential any information exchanged in the course of consultations which the other party to the dispute has designated as confidential.

5. Consultations shall be confidential and without prejudice to the rights of any Party in any further proceedings under this Agreement or other proceedings before a forum selected by the Parties. The parties to the dispute shall inform the rest of the Parties the outcome of the consultations.

6. In cases of urgency, including those which concern perishable goods, the parties to the dispute shall enter into consultations within a period of no more than ten (10) days after the date of receipt by the party complained against of the request. If the consultations have failed to settle the dispute within a period of twenty (20) days after the date of receipt by the party complained against of the request, the complaining party may proceed directly to request for the establishment of an arbitral panel under Article 5.

7. In cases of urgency, including those which concern perishable goods, the parties to the dispute and arbitral panels shall make every effort to accelerate the proceedings to the greatest extent possible.

Article 4 **Good Offices, Conciliation and Mediation**

1. Good offices, conciliation and mediation are procedures that are undertaken voluntarily if the parties to the dispute so agree.

2. Good offices, conciliation or mediation may be requested at any time by any party to a dispute. They may begin at any time and be terminated by any party to a dispute at any time.

3. If the parties to a dispute agree, good offices, conciliation or mediation proceedings may continue before any person or body as may be agreed by the parties to the dispute while the dispute proceeds for resolution before an arbitral panel established under Article 5.

4. Proceedings involving good offices, conciliation and mediation, and in particular, positions taken by the parties to a dispute during these proceedings, shall be confidential, and without prejudice to the rights of any Party in any further proceedings under this Agreement or other proceedings before a forum selected by the Parties.

Article 5 **Establishment of Arbitral Panels**

1. If the consultations under Article 3 fail to settle a dispute within sixty (60) days after the date of receipt of the request for consultations or within twenty (20) days after such date in cases of urgency including those which concern perishable goods, the complaining party may make a written request to the party complained against to establish an arbitral panel. A copy of this request shall also be communicated to the rest of the Parties.

2. A request for the establishment of an arbitral panel shall give the reasons for the request, including the identification of:

- (a) the specific measure at issue; and
- (b) the factual and legal basis (including the provisions of any of the covered

agreements alleged to have been breached and any other relevant provisions) for the complaint sufficient to present the problem clearly.

3. Upon delivery of the request, an arbitral panel shall be established.
4. Unless otherwise agreed by the parties to the dispute, an arbitral panel shall be established and perform its functions in accordance with the provisions of this Agreement, and the Annex on the Rules and Procedures for the Arbitral Panel Proceedings.
5. Where more than one complaining party requests the establishment of an arbitral panel related to the same matter, a single arbitral panel may, whenever feasible, be established by the parties to the dispute to examine the matter, taking into account their respective rights.
6. Where a single arbitral panel is established under paragraph 5, the arbitral panel shall organise its examination and present its findings to all the parties to the dispute in such manner that the rights which the parties to the dispute would have enjoyed had separate arbitral panels examined the same matter are in no way impaired. If one of the parties to the dispute so requests, the arbitral panel may submit separate reports on the dispute concerned if the timeframe for writing the report so permits. The written submissions by a party to the dispute shall be made available to the other parties to the dispute, and each party to the dispute shall have the right to be present when any of the other parties to the dispute presents its views to the arbitral panel.
7. Where more than one arbitral panel is established to examine the same matter, to the greatest extent possible, the same persons shall be appointed by the parties to the disputes to serve on each of the separate arbitral panels and the timetable for the proceedings of each separate arbitral panel shall be harmonised.

Article 6

Composition of Arbitral Panels

1. Unless otherwise provided in this Agreement or agreed by the parties to the dispute, an arbitral panel shall consist of three (3) members.
2. Each party to the dispute shall appoint one member of the arbitral panel within thirty (30) days after the date of receipt of the request under Article 5. If any party to the dispute fails to appoint a member of the arbitral panel within such period, then the member of the arbitral panel appointed by the other party to the dispute shall act as the sole member of the arbitral panel, notwithstanding paragraph 1.
3. The parties to the dispute shall endeavour to agree on the third member who shall serve as the chair of the arbitral panel within thirty (30) days of the appointment of the second member. If the parties to the dispute are unable to agree on the chair within this period, the chair shall be jointly appointed, by the members of the arbitral panel who have been appointed under paragraph 2, within a further period of thirty (30) days.

If the members of the arbitral panel fail to appoint the chair within the aforesaid period, the chair shall be appointed at the request of the members of the arbitral panel by the Director-General of the WTO within thirty (30) days after the date of receipt of the request. In the event that the Director-General is a national of one of the parties to the dispute, the Deputy Director-General or the officer next in seniority who is not a national of any party to the dispute shall be requested to appoint the chair.

4. The date of establishment of the arbitral panel shall be the date on which the chair is appointed under paragraph 3 or, the 30th day after the date of receipt of the request under Article 5 where only a sole member of the arbitral panel is available.

5. If a member appointed under this Article resigns or becomes unable to act, a successor member shall be appointed in the same manner as prescribed for the appointment of the original member and the successor member shall have all the powers and duties of the original member. The work of the arbitral panel shall be suspended until the successor member is appointed.

6. Any person appointed as a member of an arbitral panel shall have expertise or experience in law, international trade, other matters covered by the covered agreements or the resolution of disputes arising under international trade agreements. A member shall be chosen strictly on the basis of objectivity, reliability, sound judgment and independence and shall conduct himself or herself on the same basis throughout the course of the arbitral panel proceedings. If a party to the dispute believes that a member is in violation of the basis stated above, the parties to the dispute shall consult and if they agree, the member shall be removed and a new member shall be appointed in accordance with this Article. Additionally, the chair shall not be a national of any party to the dispute and shall not have his or her usual place of residence in the territory of, nor be employed by, any party to the dispute nor have dealt with the referred matter in any capacity.

7. Where the original arbitral panel is required for a matter as provided in this Agreement but cannot hear the matter for any reason, a new arbitral panel shall be established in accordance with this Article. The same timeframe which would have applied, had the original arbitral panel heard the matter, shall apply for the newly established arbitral panel.

Article 7

Third Parties

1. Any Party having a substantial interest in a dispute before an arbitral panel and having notified its interest in writing to the parties to such a dispute and the rest of the Parties, shall have an opportunity to make written submissions to the arbitral panel. These submissions shall also be given to the parties to the dispute and may be reflected in the report of the arbitral panel.

2. Third parties shall receive the submissions of the parties to the dispute at the first meeting of the arbitral panel.

3. If a third party considers that a measure that is already the subject of an arbitral panel proceeding nullifies or impairs benefits accruing to it under the covered agreements, such Party may have recourse to normal dispute settlement procedures under this Agreement.

Article 8

Suspension and Termination of Proceedings

1. Where the parties to the dispute agree, the arbitral panel may suspend its work at any time for a period not exceeding twelve (12) months from the date of such agreement. Upon the request of any party to the dispute, the arbitral panel proceeding shall be resumed after such suspension. If the work of the arbitral panel has been suspended for more than twelve (12) months, the authority of the arbitral panel shall lapse unless the parties to the dispute agree otherwise.

2. The parties to the dispute may agree to terminate the proceedings of an arbitral panel at any time before the presentation of the final report to them, in the event that a mutually satisfactory solution to the dispute has been found.

3. Before the arbitral panel makes its decision, it may, at any stage of the proceedings, propose to the parties to the dispute that the dispute be settled amicably.

Article 9

Functions of Arbitral Panels

An arbitral panel shall make an objective assessment of the matter before it, including an examination of the facts of the case and the applicability of and conformity with the relevant covered agreements. Where the arbitral panel concludes that a measure is inconsistent with a provision of any of the covered agreements, it shall recommend that the party complained against bring the measure into conformity with that provision. In addition to its recommendations, the arbitral panel may suggest means by which the party complained against could implement the recommendations. The arbitral panel shall consult regularly with the parties to the dispute and provide them adequate opportunities for the development of a mutually satisfactory resolution. The arbitral panel shall interpret the relevant provisions of the covered agreements in accordance with customary rules of interpretation of public international law. In its findings and recommendations, the arbitral panel cannot add to or diminish the rights and obligations provided in the covered agreements.

Article 10

Proceedings of Arbitral Panels

1. The rules and procedures pertaining to the proceedings before an arbitral panel as set out in the Annex on the Rules and Procedures for the Arbitral Panel Proceedings

shall apply unless the parties to the dispute agree otherwise. The arbitral panel may, after consulting the parties to the dispute, adopt additional rules and procedures not inconsistent with the Annex on the Rules and Procedures for the Arbitral Panel Proceedings.

2. In any event the proceedings of the arbitral panel shall be in accordance with the following principles:

- (a) a right to at least one hearing before the arbitral panel;
- (b) an opportunity for each party to the dispute to provide initial and rebuttal submissions;
- (c) a reasonable opportunity for each party to the dispute to submit comments on the interim report presented pursuant to Article 11; and
- (d) the protection of confidential information.

3. An arbitral panel shall meet in closed session. The parties to the dispute shall be present at the meetings only when invited by the arbitral panel to appear before it.

Article 11

Interim Report

1. Unless the parties to the dispute otherwise agree, the arbitral panel shall base its report on the relevant provisions of the relevant covered agreement, on the submissions and arguments of the parties to the dispute, and on any information before it, pursuant to Article 13.

2. Unless the parties to the dispute otherwise agree, the arbitral panel shall, within ninety (90) days from the date of its establishment, present to the parties to the dispute an interim report containing:

- (a) findings of law and/or fact together with reasons;
- (b) its determination as to the interpretation, implementation or application of the relevant covered agreement or whether the measure at issue is inconsistent with obligations of the party complained against under the relevant covered agreement or whether the party complained against has otherwise failed to carry out its obligations under the relevant covered agreement or whether the measure at issue causes nullification or impairment of any benefit accruing to the complaining party under the relevant covered agreement or impediment of the attainment of any objective of the relevant covered agreement, or any other determination requested in the terms of reference; and
- (c) where it determines that the measure at issue is inconsistent with the

obligations under the relevant covered agreement, its recommendations to bring the measure into conformity with such covered agreement and its suggestion, if any, on means by which the party complained against could implement the recommendations.

3. When the arbitral panel considers that it cannot present its interim report within the period of time referred to in paragraph 2, it shall inform the parties to the dispute in writing of the reasons for the delay together with the estimate of the period within which it will issue its interim report.

4. The parties to the dispute may submit written comments on the interim report within fourteen (14) days of its presentation.

5. In case that such written comments by the parties to the dispute are received as provided for in paragraph 4, the arbitral panel, on its own initiative or at the request of a party to the dispute, may reconsider its report and make any further examination that it considers appropriate.

Article 12

Final Report

1. The arbitral panel shall present a final report to the parties to the dispute, within thirty (30) days of presentation of the interim report.

2. The arbitral panel shall present to the parties to the dispute its final report within 120 days from the date of its establishment. In cases of urgency, including those relating to perishable goods, the arbitral panel shall aim to present its final report to the parties to the dispute within ninety (90) days from the date of its establishment. When the arbitral panel considers that it cannot present its final report within 120 days, or within ninety (90) days in cases of urgency, it shall inform the parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will present its report. In no case, however, should the period from the establishment of an arbitral panel to the presentation of the final report to parties to the dispute exceed 180 days or 120 days in the case of urgency, unless the parties to the dispute otherwise agree.

3. The final report of the arbitral panel shall be made publicly available within ten (10) days of its presentation to the parties to the dispute.

Article 13

Information and Technical Advice

1. Upon request of a party to the dispute, or on its own initiative, the arbitral panel may seek information and technical advice from any person or body that it deems appropriate. Any information and technical advice so obtained shall be made available to the parties to the dispute.

2. With respect to factual issues concerning a scientific or other technical matter raised by a party to the dispute, the arbitral panel may request advisory reports in writing from an expert or experts. The arbitral panel may, at the request of a party to the dispute or on its initiative, select, after a consultation with the parties to the dispute, scientific or technical experts who shall assist the arbitral panel throughout its proceedings, but who shall not have the right to vote in respect of any decision to be made by the arbitral panel.

Article 14

Implementation of the Final Report

1. The final report of an arbitral panel shall be binding on the parties to the dispute and shall not be subject to appeal.

2. If, in its final report, the arbitral panel determines that the party complained against has not conformed to its obligations under the relevant covered agreement, or that the party's measure has caused nullification or impairment, the means to implement the recommendations shall be to eliminate the non-conformity, or the nullification or impairment.

3. The parties to the dispute, shall, within twenty (20) days upon presentation of the final report of an arbitral panel, agree on:

- (a) the means to implement the recommendations of the arbitral panel; and
- (b) the reasonable period of time which is necessary to implement the recommendations of the arbitral panel.

4. If the parties to the dispute fail to agree, a party to the dispute may refer the matter to the original arbitral panel. The party complained against shall, within fifteen (15) days after the date of referral of the matter to the arbitral panel, propose the means to implement the recommendations of the original arbitral panel. The arbitral panel shall determine the consistency of the means proposed by the party complained against with the recommendations and/or the reasonable period of time. The arbitral panel shall present its report to the parties to the dispute within thirty (30) days after the date of the referral of the matter to it. No measure can be taken under Article 15 without any determination by the arbitral panel under this paragraph.

5. Where there is disagreement as to the existence or consistency of measures taken with the recommendation of the arbitral panel within the reasonable period of time, such dispute shall be referred to the original arbitral panel. The arbitral panel shall present its report within thirty (30) days after the date of referral of the matter to it.

Article 15

Compensation and the Suspension of Concessions or Benefits

1. Compensation and the suspension of concessions or benefits are temporary measures available in the event that the recommendations are not implemented within a reasonable period of time. However, neither compensation nor the suspension of concessions or benefits is preferred to full implementation of the recommendations to bring a measure into conformity with the covered agreements. Compensation is voluntary and, if granted, shall be consistent with the covered agreements.

2. If the party complained against fails to bring the measure found to be inconsistent with the relevant covered agreement into compliance with the recommendations of the arbitral panel within the reasonable period of time determined pursuant to paragraph 3 of Article 14, the party complained against shall, if so requested, enter into negotiations with the complaining party with a view to reaching a mutually satisfactory agreement on any necessary compensatory adjustment.

3. If no mutually satisfactory agreement on compensation has been reached within twenty (20) days after the date of receipt of the request of the complaining party to enter into negotiations on compensatory adjustment, the complaining party may at any time thereafter provide a written notice to the party complained against and the rest of the Parties that it intends to suspend the application to the party complained against of concessions or benefits of equivalent effect and may begin suspending concessions or benefits thirty (30) days after the date of receipt of the notice. The notice shall specify the level of concessions or benefits proposed to be suspended and the relevant covered agreement and sector(s) which the concessions or benefits are related to. Within thirty (30) days from the date of receipt of the notice, the party complained against may request the original arbitral panel to rule on whether the benefits which the complaining party proposes to suspend are equivalent to those affected by the measure found to be inconsistent with the relevant covered agreement, and whether the proposed suspension is in accordance with paragraphs 4 and 5. The ruling of the arbitral panel shall be given within forty-five (45) days from the date of receipt of that request. Concessions or benefits shall not be suspended until the arbitral panel has issued its ruling.

4. Any suspension of concessions or benefits shall be restricted to the concessions or benefits granted to the party complained against under the relevant covered agreement, subject to paragraph 5. The party complained against and the rest of the Parties shall be informed of the commencement and details of any such suspension.

5. In considering what concessions or benefits to suspend under paragraph 3:

- (a) the complaining party should first seek to suspend concessions or benefits in the same sector or sectors as that affected by the measure or other matter that the arbitral panel has found to be inconsistent with the relevant covered agreement or to have caused nullification or impairment; and
- (b) the complaining party may suspend concessions or benefits in other

sectors if it considers that it is not practicable or effective to suspend concessions or benefits in the same sector.

6. The suspension of concessions or benefits shall be temporary and shall only be applied until such time as the measure found to be inconsistent with the relevant covered agreement, has been removed, or the party complained against that must implement the arbitral panel's recommendations has done so, or a mutually satisfactory solution is reached.

7. If the party complained against considers that:

- (a) the level of concessions or benefits suspended by the complaining party is manifestly excessive; or
- (b) it has eliminated the non-conformity, or the nullification or impairment that the arbitral panel has found;

it may request the original arbitral panel to determine the matter. The arbitral panel shall present its determination to the parties to the dispute within thirty (30) days after it reconvenes.

Article 16

Official Language

1. All proceedings pursuant to this Agreement shall be conducted in the English language.

2. Any document submitted for use in any proceedings pursuant to this Agreement shall be in the English language. If any original document is not in the English language, a Party submitting it for use in the proceedings pursuant to this Agreement shall provide an English translation of that document.

Article 17

Expenses

1. Each party to a dispute shall bear the costs of the arbitral panel member, appointed by that party to the dispute, and its own expenses and legal costs.

2. Unless the parties to the dispute otherwise agree, the costs of the chair of the arbitral panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by the parties to a dispute.

Article 18

Annex

The Annex on the Rules and Procedures for the Arbitral Panel Proceedings and the contents therein shall form an integral part of this Agreement.

Article 19 Amendments

The provisions of this Agreement may be modified through amendments mutually agreed upon in writing by the Parties.

Article 20 Depositary

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

Article 21 Entry into Force

1. This Agreement shall enter into force on 1 July 2006, provided that Korea and at least one ASEAN Member Country are among the Signatory Countries that have by then notified all the other Parties in writing of the completion of their internal procedures. In the event this Agreement does not enter into force on 1 July 2006, it shall enter into force on the first day of the second month following the latter date on which Korea and at least one ASEAN Member Country have notified all the other Parties in writing of the completion of their internal procedures.

2. A Party shall, upon the completion of its internal procedures for the entry into force of this Agreement, notify all the other Parties in writing.

3. Where a Party is unable to complete its internal procedures for the entry into force of this Agreement by the date as set out in paragraph 1, this Agreement shall come into force for that Party upon the date of notification of the completion of its internal procedures.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Agreement on Dispute Settlement Mechanism under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and Member Countries of the Association of Southeast Asian Nations.

DONE at Kuala Lumpur, Malaysia this day of December 2005, in duplicate copies in the English language.

For the Government of the Republic of Korea

KIM HYUN-CHONG

Minister for Trade

For the Government of Brunei Darussalam

LIM JOCK SENG

Second Minister of Foreign Affairs and Trade

For the Royal Government of Cambodia

CHAM PRASIDH

Senior Minister and Minister of Commerce

For the Government of the Republic of Indonesia

MARI ELKA PANGESTU

Minister of Trade

For the Government of the Lao People's Democratic Republic

SOULIVONG DARAVONG

Minister of Commerce

For the Government of Malaysia

RAFIDAH AZIZ

Minister of International Trade and Industry

For the Government of the Union of Myanmar

SOE THA

Minister for National Planning and Economic Development

For the Government of the Republic of the Philippines

PETER B. FAVILA

Secretary of Trade and Industry

For the Government of the Republic of Singapore

LIM HNG KIANG

Minister for Trade and Industry

For the Government of Thailand

SOMKID JATUSRIPITAK

Deputy Prime Minister and Minister of Commerce

For the Government of the Socialist Republic of Vietnam

TRUONG DINH TUYEN

Minister of Trade

ANNEX
RULES AND PROCEDURES FOR THE ARBITRAL PANEL PROCEEDINGS

Application

1. These Rules are established under Article 10 and shall apply to arbitral panel proceedings under this Agreement unless the parties to the dispute otherwise agree.
2. Any reference made in these Rules to an Article is a reference to the appropriate Article in this Agreement.

Terms of Reference for Arbitral Panels

3. An arbitral panel shall have the following terms of reference unless the parties to the dispute agree otherwise within ten (10) days from the date of the establishment of an arbitral panel:

"To examine, in the light of the relevant provisions in (name of the covered agreement(s) cited by the parties to the dispute), the matter referred to in the request for the establishment of an arbitral panel pursuant to Article 5, to make findings, determinations, recommendations and suggestions, if any, as provided in Article 11, and to present the written reports referred to in Articles 11 and 12."

4. The parties to the dispute shall promptly deliver the agreed terms of reference to the arbitral panel. The arbitral panel shall address the relevant provisions in the covered agreements cited by the parties to the dispute.

Written Submissions and Other Documents

5. Each party to the dispute shall deliver no less than four copies of its written submissions to the arbitral panel and a copy to the other party to the dispute.
6. A complaining party shall deliver its initial written submission to the party complained against no later than twenty (20) days after the date of the establishment of the arbitral panel. The party complained against shall deliver its written submission to the complaining party no later than twenty (20) days after the date of receipt of the initial written submission of the complaining party.
7. In respect of any request, notice or other document(s) related to the arbitral panel proceeding that is not covered by paragraphs 5 and 6, each party to the dispute may deliver a copy of the document(s) to the other party to the dispute by facsimile, email or other means of electronic transmission.

8. A party to the dispute may at any time correct minor errors of a clerical nature in any request, notice, written submission or other document(s) related to the arbitral panel proceeding by delivering a new document clearly indicating the changes.

Operation of Arbitral Panels

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

10. Except as otherwise provided in these Rules, the arbitral panel may conduct its business by any means, including by telephone, facsimile transmission and computer links.

11. Only members of the arbitral panel may take part in the deliberations of the arbitral panel, but the arbitral panel may, in consultation with the parties to the dispute, retain such number of assistants, interpreters or translators, or designated note takers as may be required for the proceeding and permit them to be present during such deliberations. The members of the arbitral panel and the persons retained by the arbitral panel shall maintain the confidentiality of the arbitral panel proceeding unless such information is already made available to the public.

12. Where a procedural question arises that is not addressed by these Rules, an arbitral panel may adopt an appropriate procedure that is not inconsistent with this Agreement, unless it considers that the procedural question may affect in a meaningful manner the way in which it examines matters before it, in which case it shall consult with the parties to the dispute.

13. Any time period applicable to the arbitral panel proceeding shall be suspended for a period that begins on the date on which any member of the arbitral panel becomes unable to act and ends on the date on which the successor member is appointed.

14. An arbitral panel may, in consultation with the parties to the dispute, modify any time period applicable in the arbitral panel proceeding and make such other procedural or administrative adjustments as may be required in the proceeding.

15. The venue for the arbitral panel proceedings shall be decided by mutual agreement between the parties to the dispute. If there is no agreement, the venue shall alternate between the capitals of the parties to the dispute with the first session of the arbitral panel proceeding to be held in the capital of the party complained against.

16. All third parties which have notified their interest in the dispute shall be invited in writing to present their views during the first session of the arbitral panel proceeding set aside for that purpose. All such third parties may be present during the entirety of this session.

17. The interim and final report of the arbitral panel shall be drafted without the

presence of the parties to the dispute in the light of the information provided and the statements made. Opinions expressed in the report of the arbitral panel by its individual member shall be anonymous.

18. Following the consideration of submissions, arguments and any information before it, the arbitral panel shall present an interim report to the parties to the dispute, including both a descriptive section relating to the facts of the dispute and the arguments of the parties to the dispute and the arbitral panel's findings and conclusions. The arbitral panel shall accord adequate opportunity to the parties to the dispute to review the entirety of its interim report prior to its finalisation and shall include a discussion of any comments by the parties concerned in its final report.

Timetable

19. After consulting the parties to the dispute, the chair of the arbitral panel shall, as soon as practicable and whenever possible within fifteen (15) days after the establishment of the arbitral panel, fix the timetable for the arbitral panel process. In determining the timetable for the arbitral panel process, the arbitral panel shall provide sufficient time for the parties to the dispute to prepare their respective submissions. The arbitral panel should set precise deadlines for written submissions by the parties to the dispute and they shall respect those deadlines.

Decisions of the Arbitral Panel

20. The arbitral panel shall take its decisions by consensus; provided that where the arbitral panel is unable to reach consensus, it may take its decisions by majority vote.

Availability of Information

21. The deliberations of the arbitral panel and the documents submitted to it shall be kept confidential. No party to the dispute shall be precluded from disclosing statements of its own positions to the public. The parties to the dispute shall treat as confidential information submitted by the other party to the dispute to the arbitral panel which that party has designated as confidential. Where a party to the dispute submits a confidential version of its written submissions to the arbitral panel, it shall also, upon request of the other party to the dispute, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public.

Remuneration and Payment of Expenses

22. The arbitral panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to their assistants, designated note takers or other individuals that it retains pursuant to paragraph 11.

**AGREEMENT ON TRADE IN GOODS
UNDER THE FRAMEWORK AGREEMENT ON COMPREHENSIVE
ECONOMIC COOPERATION AMONG THE GOVERNMENTS OF THE
REPUBLIC OF KOREA AND THE MEMBER COUNTRIES OF THE
ASSOCIATION OF SOUTHEAST ASIAN NATIONS**

The Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations; Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand¹ and the Socialist Republic of Vietnam,

RECALLING the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations signed in Kuala Lumpur, Malaysia on the thirteenth day of December 2005;

FURTHER RECALLING Articles 1.3 and 2.1 of the Framework Agreement, which reflect their commitment to establish the Korea-ASEAN Free Trade Area covering trade in goods;

REAFFIRMING their commitment to eliminate duties and other restrictive regulations of commerce on substantially all trade in goods among the Republic of Korea and the ASEAN Member Countries within the specified time frames, while allowing flexibility to them to address their sensitive areas as provided in the Framework Agreement; and

RECOGNISING the different stages of economic development among the ASEAN Member Countries and the need for flexibility to be given to the new ASEAN Member Countries, in particular the need to facilitate their increasing participation in the economic cooperation of the Parties and the expansion of their exports, including, *inter alia*, through strengthening of their domestic capacity, efficiency and competitiveness,

HAVE AGREED as follows:

**Article 1
Definitions**

For the purposes of this Agreement, unless the context otherwise requires:

Korea means the Republic of Korea;

¹ For the purpose of this Agreement the Kingdom of Thailand is included in the reference of this term only after the relevant signature on her behalf has been appended.

Korea + AEM means the Minister for Trade of Korea and the Economic Ministers of the ASEAN Member Countries;

applied MFN tariff rates:

- (a) in the case of the ASEAN Member Countries which are WTO members as of 1 January 2005 and Korea, means their respective applied rates as of 1 January 2005; and
- (b) in the case of ASEAN Member Countries which are non-WTO members as of 1 January 2005, refer to the rates as applied to Korea as of 1 January 2005;

ASEAN means the Association of Southeast Asian Nations which comprises of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand¹ and the Socialist Republic of Vietnam;

Korea-ASEAN FTA means the Korea-ASEAN Free Trade Area established by the Framework Agreement and other relevant agreements stipulated in paragraph 1 of Article 1.4 of the Framework Agreement;

ASEAN Member Countries means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand¹ and the Socialist Republic of Vietnam collectively;

ASEAN Member Country means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand¹ or the Socialist Republic of Vietnam individually;

ASEAN 6 means Brunei Darussalam, the Republic of Indonesia, Malaysia, the Republic of the Philippines, the Republic of Singapore and the Kingdom of Thailand¹;

Framework Agreement means the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and ASEAN Member Countries;

GATT 1994 means the General Agreement on Tariffs and Trade 1994, including its Notes and Supplementary Provisions, which is a part of the WTO Agreement;

Implementing Committee means the Implementing Committee established under Article 5.3 of the Framework Agreement;

¹ For the purpose of this Agreement the Kingdom of Thailand is included in the reference of this term only after the relevant signature on her behalf has been appended.

new ASEAN Member Countries means the Kingdom of Cambodia, the Lao Peoples' Democratic Republic, the Union of Myanmar and the Socialist Republic of Vietnam;

non-tariff measures shall include non-tariff barriers;

Parties means Korea and the ASEAN Member Countries collectively;

Party means Korea or an ASEAN Member Country;

WTO means the World Trade Organisation; and

WTO Agreement means the Marrakesh Agreement Establishing the World Trade Organisation, done on 15 April 1994 and the other agreements negotiated thereunder.

Article 2

National Treatment on Internal Taxation and Regulation

Each Party shall accord national treatment to the goods of all the other Parties in accordance with Article III of GATT 1994. To this end, the provisions of Article III of GATT 1994 shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement.

Article 3

Tariff Reduction and Elimination

1. The tariff reduction or elimination programme of the Parties shall require the applied MFN tariff rates on goods under listed tariff lines to be gradually reduced and, where applicable, eliminated in accordance with this Article.

2. All tariff lines are subject to the tariff reduction or elimination programme under this Agreement and shall be categorised as follows:

- (a) Normal Track: tariff lines placed in the Normal Track by each Party on its own accord shall have their respective applied MFN tariff rates gradually reduced and eliminated in accordance with the modalities set out in Annex 1 with the objective of achieving the targets prescribed in the thresholds therein; and
- (b) Sensitive Track: tariff lines placed in the Sensitive Track by each Party on its own accord shall have their respective applied MFN tariff rates reduced or eliminated in accordance with the modalities set out in Annex 2.

3. Subject to Annexes 1 and 2, all commitments undertaken by each Party under this Article shall be applied to all the other Parties.

Article 4

Transparency

Article X of GATT 1994 shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement.

Article 5

Rules of Origin

The Rules of Origin and the Operational Certification Procedures applicable to the goods covered under this Agreement are set out in Annex 3 and its Appendices.

Article 6

Modification of Concessions

1. The Parties shall not nullify or impair any of the concessions under this Agreement, except in cases provided for in this Agreement.

2. Nothing in this Agreement shall preclude any Party from negotiating and entering into arrangements to accelerate the implementation of concessions made under this Agreement or to incorporate new goods into such concessions, provided that such arrangements are mutually agreed upon and applied to all the other Parties.

3. Any Party may, by negotiation and agreement with any other Party to which it has made a concession, modify or withdraw such concession made under this Agreement. In such negotiations and agreement, which may include provision for compensatory adjustment with respect to other goods, the Parties concerned shall maintain a general level of reciprocal and mutually advantageous concessions not less favourable to trade than that provided for in this Agreement prior to such agreement.

4. Any agreement by the Parties to modify or withdraw concessions made in the tariff reduction or elimination programme in accordance with paragraph 3, or to accelerate the elimination of tariffs in such programme or to incorporate goods into such programme in accordance with paragraph 2, shall supersede any tariff rate or track determined pursuant to the tariff reduction or elimination programme for that good as set out in Annexes 1 and 2, shall be treated as an amendment to the relevant Annexes and shall enter into force in accordance with the procedure under Article 17.

Article 7

WTO Disciplines

Subject to the provisions of this Agreement and any future agreements as may be agreed pursuant to the reviews of this Agreement by the Parties under Article 15, the Parties¹ hereby agree and reaffirm their commitments to abide by the provisions of the WTO disciplines as set out in Annexes 1A and 1C to the WTO Agreement, which include, among others, non-tariff measures, technical barriers to trade (hereinafter referred to as “TBT”), sanitary and phytosanitary (hereinafter referred to as “SPS”) measures, subsidies and countervailing measures, anti-dumping measures and intellectual property rights.

Article 8

Quantitative Restrictions and Non-Tariff Barriers and Sanitary and Phytosanitary Measures

1. Each Party undertakes not to adopt or maintain any prohibition or quantitative restriction on the importation of any goods of the other Parties or on the exportation of any goods destined for the territory of the other Parties, except in accordance with its WTO rights and obligations or other provisions in this Agreement.

2. Each Party shall ensure the transparency of its non-tariff measures that they are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to trade among the Parties. The Parties shall identify non-tariff barriers other than quantitative restrictions for elimination as soon as possible after the entry into force of this Agreement. The timeframe for elimination of these non-tariff barriers shall be mutually agreed upon by all the Parties.

3. The Parties recognises the importance of transparency of TBT and SPS regulations as in the WTO Agreements on TBT and SPS, including notification procedures on preparation for regulations and standards on TBT and on any occurrences of SPS incident to reduce their negative effect on trade as well as to protect human, animal or plant life or health. Each Party shall designate its contact point for the purpose of responding queries related to this Article.

4. A working group on TBT and SPS (hereinafter referred to as the “WG on TBT and SPS”) under the Implementing Committee shall be established to deal with issues relating to the implementation of this Article and to facilitate trade and protect human, animal or plant life or health through mutual cooperation and bilateral consultations. The WG on TBT and SPS shall comprise of government officials from agriculture, fisheries, livestock and industry agencies and other related agencies. The WG on TBT and SPS shall develop its scope of work and meet at least once a year or as mutually agreed upon by the Parties.

¹ Non-WTO Members of ASEAN shall abide by the WTO provisions in accordance with their accession commitments to the WTO.

Article 9

Safeguard Measures

1. Each Party which is a WTO member retains its rights and obligations under Article XIX of GATT 1994 and the WTO Agreement on Safeguards. Actions taken pursuant to Article XIX of GATT 1994 and the WTO Agreement on Safeguards shall not be subject to the Agreement on Dispute Settlement Mechanism under the Framework Agreement.

2. With regard to Korea-ASEAN FTA safeguard measures, a Party shall have the right to initiate such a measure on a good within the transition period for that good. The transition period for a good shall begin from the date of entry into force of this Agreement and end seven (7) years from the date of completion of tariff reduction/elimination for that good.

3. Subject to the following paragraphs of this Article, a Party shall be free to take Korea-ASEAN FTA safeguard measures if as an effect of the obligations incurred by the Party under this Agreement, including tariff concessions, or, if as a result of unforeseen developments and of the effects of the obligations incurred by the Party, a good is being imported from the other Parties to which tariff concession was made for that good in such increased quantities, absolute or relative to domestic production, and under such conditions so as to substantially cause or threaten to cause serious injury to the domestic industry of the importing Party that produces like or directly competitive goods in its territory.

4. If a Korea-ASEAN FTA safeguard measure is taken, a Party taking such a measure may:

- (a) suspend the further reduction of any rate of tariff provided for under this Agreement for the good; or
- (b) increase the tariff rate on the good concerned to a level not to exceed the lesser of:
 - (i) the applied MFN tariff rate on the good in effect at the time the action is taken; and
 - (ii) the applied MFN tariff rate on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

5. Any Korea-ASEAN FTA safeguard measure may be maintained for an initial period of up to three (3) years and may be extended for a period not exceeding one year if it is determined pursuant to the procedures referred to in paragraph 6 that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the domestic industry is adjusting. Notwithstanding the duration of a Korea-ASEAN FTA safeguard measure on the good, such a measure shall terminate at the end of the transition period for that good.

6. In applying Korea-ASEAN FTA safeguard measures, the Parties shall adopt the rules for the application of safeguard measures, including provisional measures, as provided under the WTO Agreement on Safeguards, with the exception of the quantitative restriction measures set out in Article 5, and Articles 9, 13, and 14 of the WTO Agreement on Safeguards. As such, all other provisions of the WTO Agreement on Safeguards shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement.

7. A Korea-ASEAN FTA safeguard measure shall not be applied against a good originating in the territory of a Party, so long as its share of imports of the good concerned in the importing Party does not exceed 3% of the total imports from the Parties.

8. In seeking compensation under Article 8 of the WTO Agreement on Safeguards for a Korea-ASEAN FTA safeguard measure, the Parties concerned shall seek the good offices of the Implementing Committee to determine the substantially equivalent level of concessions to that existing under this Agreement between the Party taking the safeguard measure and the exporting Parties which would be affected by such a measure prior to any suspension of equivalent concessions. Any proceedings arising from such good offices shall be completed within ninety (90) days from the date on which the Korea-ASEAN FTA safeguard measure was applied.

9. On a Party's termination of a Korea-ASEAN FTA safeguard measure on a good, the tariff rate for that good shall be the rate that, according to that Party's tariff reduction and elimination programme as provided in Annexes 1 and 2, would have been in effect but for the measure.

10. Notwithstanding the provisions of this Article, no Party may impose an Korea-ASEAN FTA safeguard measure on a good to which actions are being applied pursuant to Article XIX of GATT 1994 and the WTO Agreement on Safeguards. When a Party intends to apply, pursuant to Article XIX of GATT 1994 and the WTO Agreement on Safeguards, an action on a good to which Korea-ASEAN FTA safeguard measure is being applied, it shall terminate the Korea-ASEAN FTA safeguard measure prior to the imposition of the action to be applied pursuant to Article XIX of GATT 1994 and the WTO Agreement on Safeguards.

11. All official communications and documentations exchanged among the Parties and to the Implementing Committee relating to any Korea-ASEAN FTA safeguard measures shall be in writing and shall be in the English language.

Article 10

Measures to Safeguard the Balance of Payments

Where a Party is in serious balance of payments and external financial difficulties or threat thereof, it may, in accordance with GATT 1994, which includes the Understanding on Balance-of-Payments Provisions of GATT 1994, adopt restrictive

import measures. In adopting such measures, the Party shall immediately consult with the other Parties.

Article 11

General Exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination among the Parties where the same conditions prevail, or a disguised restriction on international trade, nothing in this Agreement shall be construed to prevent the adoption or enforcement by a Party of measures:

- (a) necessary to protect public morals;
- (b) necessary to protect human, animal or plant life or health;
- (c) relating to the importations or exportations of gold or silver;
- (d) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to customs enforcement, the enforcement of monopolies operated under paragraph 4 of Article II and Article XVII of GATT 1994, the protection of patents, trademarks and copyrights, and the prevention of deceptive practices;
- (e) relating to the products of prison labour;
- (f) imposed for the protection of national treasures of artistic, historic or archaeological value;
- (g) relating to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption;
- (h) undertaken in pursuance of the obligations under any intergovernmental commodity agreement which conforms to criteria submitted to the WTO and not disapproved by it or which is itself so submitted and not so disapproved;
- (i) involving restrictions on exports of domestic materials necessary to ensure essential quantities of such materials to a domestic processing industry during periods when the domestic price of such materials is held below the world price as part of a governmental stabilisation plan, provided that such restrictions shall not operate to increase the exports of or the protection afforded to such domestic industry, and shall not depart from the provisions of this Agreement relating to non-discrimination; and

- (j) essential to the acquisition or distribution of products in general or local short supply, provided that any such measures shall be consistent with the principle that all Parties are entitled to an equitable share of the international supply of such products, and that any such measures, which are inconsistent with the other provisions of this Agreement shall be discontinued as soon as the conditions giving rise to them have ceased to exist.

Article 12

Security Exceptions

Nothing in this Agreement shall be construed:

- (a) to require any Party to furnish any information the disclosure of which it considers contrary to its essential security interests;
- (b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests, including but not limited to:
 - (i) action relating to fissionable materials or the materials from which they are derived;
 - (ii) action relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;
 - (iii) action taken so as to protect critical communications infrastructure from deliberate attempts intended to disable or degrade such infrastructure;
 - (iv) action taken in time of war or other emergency in domestic or international relations; or
- (c) to prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 13

Regional and Local Government

In fulfilling its obligations and commitments under this Agreement, each Party shall ensure their observance by regional and local governments and authorities in its territory as well as their observance by non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities within its territory.

Article 14

Institutional Arrangements

The institutions as provided for in Article 5.3 of the Framework Agreement shall oversee, supervise, coordinate and review, as appropriate, the implementation of this Agreement.

Article 15

Review

1. The Korea+AEM or their designated representatives shall meet within one year of the date of entry into force of this Agreement and then biennially or otherwise as appropriate to review this Agreement for the purpose of considering further measures to liberalise trade in goods as well as develop disciplines and negotiate agreements on matters referred to in Article 7 or any other relevant matters as may be agreed.

2. The Parties shall, taking into account their respective experiences in the implementation of this Agreement, review the Sensitive Track in 2012 and every three years thereafter with a view to improving the market access condition of sensitive goods, including the further possible reduction of the number of goods in the Sensitive Track and the conditions governing the reciprocal tariff rate treatment of goods placed by a Party in the Sensitive Track.

Article 16

Annexes and Future Legal Instruments

1. The Annexes and Appendices shall form an integral part of this Agreement.

2. The Parties may adopt legal instruments in the future pursuant to the provisions of this Agreement. Upon their respective entry into force, such instruments shall form part of this Agreement.

Article 17

Amendments

The provisions of this Agreement may be modified through amendments mutually agreed upon in writing by the Parties.

Article 18

Relations to Other Agreements

Except as otherwise provided in this Agreement, this Agreement or any action taken

under it shall not affect or nullify the rights and obligations of a Party under the existing agreements to which it is a party.

Article 19

Dispute Settlement

Unless otherwise provided in this Agreement, any dispute concerning the interpretation, implementation or application of this Agreement shall be resolved through the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement.

Article 20

Depositary

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

Article 21

Entry into Force

1. This Agreement shall enter into force on 1 July 2006, provided that at least Korea and one ASEAN Member Country are among the Signatory Countries that have by then notified all the other Parties in writing of the completion of their internal procedures. In the event this Agreement does not enter into force on 1 July 2006, it shall enter into force on the first day of the second month following the latter date on which at least Korea and one ASEAN Member Country have notified all the other Parties in writing of the completion of their internal procedures.

2. A Party shall, upon the completion of its internal procedures for the entry into force of this Agreement, notify all the other Parties in writing.

3. Where a Party is unable to complete its internal procedures for the entry into force of this Agreement by the date as set out in paragraph 1, this Agreement shall come into force for that Party upon the date of notification of the completion of its internal procedures. The Party concerned, however, shall be bound by the same terms and conditions of this Agreement, including any further commitments that may have been undertaken by the other Parties under this Agreement by the time of such notification, as if it had notified all the other Parties in writing of the completion of its internal procedures before the date of entry into force of this Agreement.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of

Korea and the Member Countries of the Association of Southeast Asian Nations².

DONE at Kuala Lumpur, Malaysia this twenty fourth day of August 2006, in duplicate copies in the English language.

For the Government of the Republic of Korea

KIM HYUN-CHONG
Minister for Trade

For the Government of Brunei Darussalam

LIM JOCK SENG
Second Minister for Foreign Affairs and Trade

For the Royal Government of Cambodia

CHAM PRASIDH
Senior Minister and Minister of Commerce

² The Parties agree that the Kingdom of Thailand may sign this Agreement at a later date provided that she complies with all conditions required of a Party and submit all necessary documents required of a Party to Korea and ASEAN Secretariat.

For the Government of the Republic of Indonesia

MARI ELKA PANGESTU
Minister of Trade

For the Government of the Lao People's Democratic Republic

NAM VIYAKETH
Minister of Industry and Commerce

For the Government of Malaysia

RAFIDAH AZIZ
Minister of International Trade and Industry

For the Government of the Union of Myanmar

U SOE THA
Minister for National Planning and Economic Development

For the Government of the Republic of the Philippines

PETER B. FAVILA
Secretary of Trade and Industry

For the Government of the Republic of Singapore

LIM HNG KIANG
Minister for Trade and Industry

For the Government of the Socialist Republic of Vietnam

TRUONG DINH TUYEN
Minister of Trade

- Annex 1:** Modalities for Tariff Reduction and Elimination for Tariff Lines Placed in the Normal Track.
- Annex 2:** Modalities for Tariff Reduction and Elimination for Tariff Lines Placed in the Sensitive Track.
- Annex 3:** Rules of Origin

ANNEX 1
MODALITY FOR TARIFF REDUCTION AND ELIMINATION FOR TARIFF
LINES PLACED IN THE NORMAL TRACK

1. Tariff lines placed by each Party in the Normal Track shall have their respective applied MFN tariff rates gradually reduced and eliminated according to the following Schedules. The first date of implementation shall be the date of entry into force of the Agreement. The tariff reduction will be in accordance with the rate provided for that year in the schedule.

(i) Korea and ASEAN 6

X = applied MFN tariff rate	Korea-ASEAN FTA Preferential Tariff Rate (not later than 1 January)				
	2006	2007	2008	2009	2010
$X \geq 20\%$	20	13	10	5	0
$15\% \leq x < 20\%$	15	10	8	5	0
$10\% \leq x < 15\%$	10	8	5	3	0
$5\% < x < 10\%$	5	5	3	0	0
$X \leq 5\%$	Standstill			0	0

(ii) Socialist Republic of Vietnam (“Vietnam”)

X = applied MFN tariff rate	Korea-ASEAN FTA Preferential Tariff Rate (not later than 1 January)							
	2006	2007	2008	2009	2011	2013	2015	2016
$X \geq 60\%$	60	50	40	30	20	15	10	0
$40\% \leq X < 60\%$	45	40	35	25	20	15	10	0
$35\% \leq X < 40\%$	35	30	30	20	15	10	0-5	0
$30\% \leq X < 35\%$	30	30	25	20	15	10	0-5	0
$25\% \leq X < 30\%$	25	25	20	20	10	7	0-5	0
$20\% \leq X < 25\%$	20	20	15	15	10	7	0-5	0
$15\% \leq X < 20\%$	15	15	15	10	7	5	0-5	0
$10\% \leq X < 15\%$	10	10	10	8	5	0-5	0-5	0
$7\% \leq X < 10\%$	7	7	7	7	5	0-5	0-5	0
$5\% \leq X < 7\%$	5	5	5	5	5	0-5	0	0
$X < 5\%$	Standstill						0	

(iii) Kingdom of Cambodia (“Cambodia”), Lao People’s Democratic Republic (“Lao PDR”), and Union of Myanmar (“Myanmar”)

X = Applied MFN Tariff Rate	Korea-ASEAN FTA Preferential Tariff Rate (Not later than 1 January)						
	2006	2007	2008	2009	2012	2015	2018
$X \geq 60\%$	60	50	40	30	20	10	0
$45\% \leq X < 60\%$	45	40	35	25	15	10	0
$35\% \leq X < 45\%$	35	30	30	20	15	5	0
$30\% \leq X < 35\%$	30	30	25	20	10	5	0
$25\% \leq X < 30\%$	25	25	20	20	10	5	0
$20\% \leq X < 25\%$	20	20	15	15	10	0-5	0
$15\% \leq X < 20\%$	15	15	15	10	5	0-5	0
$10\% \leq X < 15\%$	10	10	10	8	5	0-5	0
$7\% \leq X < 10\%$	7*	7*	7*	7*	5	0-5	0
$5\% \leq X < 7\%$	5	5	5	5	5	0-5	0
$X < 5\%$	Standstill						0

* Myanmar shall be allowed to maintain Korea-ASEAN FTA preferential tariff rates at no more than 7.5% until 2010.

2. The tariff rates specified in the relevant Schedules in paragraph 1 only set out the level of the applicable Korea-ASEAN FTA preferential tariff rates to be applied by each Party for the tariff lines concerned in the specified year of implementation and shall not prevent any Party from unilaterally accelerating its tariff reduction or elimination at any time if it so wishes.

3. The tariff lines in the Normal Track, which are subject to specific tariff rates, shall have such specific tariff rates reduced to zero, in equal proportions in accordance with the timeframes provided in the Schedules set out in paragraph 1.

4. For all tariff lines placed in the Normal Track where the applied MFN tariff rates are at 0%, they shall remain at 0%. Where they have been reduced to 0%, they shall remain at 0%. No Party shall be permitted to increase the tariff rates for any tariff line, except as otherwise provided in this Agreement.

5. As an integral part of its commitments to reduce and/or eliminate the applied MFN tariff rates in accordance with the relevant Schedules in paragraph 1, each Party hereby commits to undertake further tariff reduction and/or elimination in accordance with the following thresholds:

(a) Korea

- (i) Korea shall eliminate its tariffs for at least 70 % of the tariff lines placed in the Normal Track upon the entry into force of this Agreement.

- (ii) Korea shall eliminate its tariffs for at least 95% of the tariff lines placed in the Normal Track not later than 1 January 2008.
 - (iii) Korea shall eliminate all its tariffs for tariff lines placed in the Normal Track not later than 1 January 2010.
- (b) ASEAN 6
 - (i) Each Party shall reduce its applied MFN tariff rates for at least 50 % of the tariff lines placed in the Normal Track to 0-5 % not later than 1 January 2007.
 - (ii) Each Party shall eliminate its tariffs for at least 90 % of the tariff lines placed in the Normal Track not later than 1 January 2009.
 - (iii) Each Party shall eliminate its tariffs for all tariff lines placed in the Normal Track not later than 1 January 2010, with flexibility to have tariff lines, not exceeding 5% of all the tariff lines or as listed in an agreed Schedule, eliminated not later than 1 January 2012.
 - (iv) Each Party shall eliminate all its tariffs for tariff lines placed in the Normal Track not later than 1 January 2012.
- (c) Vietnam
 - (i) Vietnam shall reduce its applied MFN tariff rates for at least 50% of the tariff lines placed in the Normal Track to 0-5% not later than 1 January 2013.
 - (ii) Vietnam shall eliminate its tariffs for at least 90% of the tariff lines placed in the Normal Track not later than 1 January 2015.
 - (iii) Vietnam shall eliminate its tariffs for all tariff lines placed in the Normal Track not later than 1 January 2016, with flexibility to have tariff lines, not exceeding 5% of all the tariff lines, eliminated not later than 1 January 2018.
 - (iv) Vietnam shall eliminate all its tariffs for tariff lines placed in the Normal Track not later than 1 January 2018.
- (d) Cambodia, Lao PDR and Myanmar
 - (i) Each Party shall reduce their respective applied MFN tariff rates for at least 50% of the tariff lines placed in the Normal Track to 0-5% not later than 1 January 2015.

- (ii) Each Party shall eliminate their respective tariffs for at least 90% of the tariff lines placed in the Normal Track not later than 1 January 2017.
- (iii) Each Party shall eliminate their respective tariffs for all tariff lines placed in the Normal Track not later than 1 January 2018, with flexibility to have tariff lines, not exceeding 5% of all the tariff lines, eliminated not later than 1 January 2020.
- (iv) Each Party shall eliminate all its tariffs for tariff lines placed in the Normal Track not later than 1 January 2020.

6. If an exporting Party places a tariff line in the Normal Track, that exporting Party shall enjoy the tariff concessions which an importing Party has made for that tariff line as specified in and applied pursuant to the relevant Schedules either in this Annex or Annex 2 together with the undertakings and conditions set out therein. This right shall be enjoyed for so long as that exporting Party adheres to its own commitments for tariff reduction and elimination for that tariff line.

7. Each Party shall eliminate all its tariffs for the tariff lines given flexibility in paragraph 5, not later than 1 January 2012.

8. Each Party shall notify the other Parties its tariff lines placed in the Normal Track along with the tariff elimination schedule for each tariff line in accordance with paragraph 5, not later than the date when the commitment of the Party commences with respect to the tariff lines.

December 1, 2005

Mr. Deddy Saleh
Director of Regional Cooperation
Ministry of Trade
Republic of Indonesia

Dear Director Deddy Saleh:

I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of ASEAN and the Republic of Korea (hereinafter referred to as "the Agreement").

Resulting from the above Agreement, I have the honour to confirm the understanding of Korea that in relation to subparagraph 5(b)(iii) in Annex 1 of the Agreement, Indonesia may have flexibility of selecting more than 5% of all tariff lines the tariff rate of which shall be eliminated no later than January 1, 2012, subject to other provisions of the Annex. This understanding is reflected in the words "as listed in an agreed Schedule" in subparagraph 5(b)(iii).

I would be grateful if you would confirm that the understanding of my Government as stated above is shared by your Government and that this understanding shall be treated as an integral part of the Agreement.

Sincerely,

Mr. Kim Han-soo
Director General
Free Trade Agreement Bureau
Ministry of Foreign Affairs and Trade
Republic of Korea

December 1, 2005

Mr. Ramon Kabisigting
Director of Bureau of International Trade Relations
Department of Trade and Industry
Republic of Philippines

Dear Mr. Kabisigting:

I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of ASEAN and the Republic of Korea (hereinafter referred to as "the Agreement").

Resulting from the above Agreement, I have the honour to confirm the understanding of Korea that in relation to subparagraph 5(b)(iii) in Annex 1 of the Agreement, Philippines may have flexibility of selecting more than 5% of all tariff lines the tariff rate of which shall be eliminated no later than January 1, 2012, subject to other provisions of the Annex. This understanding is reflected in the words "as listed in an agreed Schedule" in subparagraph 5(b)(iii).

I would be grateful if you would confirm that the understanding of my Government as stated above is shared by your Government and that this understanding shall be treated as an integral part of the Agreement.

Sincerely,

Mr. Kim Han-soo
Director General
Free Trade Agreement Bureau
Ministry of Foreign Affairs and Trade
Republic of Korea

Jakarta, 5 December 2005

Mr. Kim Han-soo
Director General
Free Trade Agreement Bureau
Ministry of Foreign Affairs and Trade
Republic of Korea

Dear Mr. Kim,

I have the honor to acknowledge the receipt of your letter addressed to Mr. Deddy Saleh, Director of Regional Cooperation dated of December 1, 2005, which written and read as follows:

"I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of ASEAN and the Republic of Korea(hereinafter referred to as "the Agreement").

Resulting from the above Agreement, I have the honour to confirm the understanding of Korea that in relation to subparagraph 5(b)(iii) in Annex 1 of the Agreement, Indonesia may have flexibility of selecting more than 5% of all tariff lines the tariff rate of which shall be eliminated no later than January 1, 2012, subject to other provisions of the Annex. This understanding is reflected in the words "as listed in an agreed Schedule" in subparagraph 5(b)(iii).

I would be grateful if you would confirm that the understanding of my Government as stated above is shared by your Government and that this understanding shall be treated as an integral part of the Agreement".

I have the honor to confirm that this understanding is shared by my Government and that this understanding shall constitute an integral part of the Agreement.

Sincerely,

HERRY SOETANTO
Director General of International Trade Cooperation
Ministry of Trade Republic of Indonesia

CC:

1. ASEAN Secretary General
2. Mr. David Chin, ASEAN Co-Chair for ASEAN-Korea FTA Negotiations

2 December 2005

Mr. Kim Han-soo
Director General
Free Trade Agreement Bureau
Ministry of Foreign Affairs and Trade
Republic of Korea

Dear Mr. Kim:

I have the honour to acknowledge the receipt of your letter dated 1 December 2005, copy of which is attached.

I wish to confirm that the understanding as reflected in the said letter is shared by my Government and that said understanding shall constitute an integral part of the Agreement.

Very truly yours,

Ramon Vicente T. Kabisigting
Director

ANNEX 2
MODALITY FOR TARIFF REDUCTION/ELIMINATION
FOR TARIFF LINES PLACED IN THE SENSITIVE TRACK

1. The number of tariff lines which each Party can place in the Sensitive Track shall be subject to a maximum ceiling of:

- (i) Korea and ASEAN 6:
10% of all the tariff lines and 10% of the total value of imports from Korea or from the ASEAN Member Countries as a whole, as appropriate, based on 2004 trade statistics;
- (ii) Vietnam:
10% of all the tariff lines and 25% of the total value of imports from Korea based on 2004 trade statistics; and
- (iii) Cambodia, Lao PDR and Myanmar:
10% of all the tariff lines.

2. Tariff lines placed by each Party in the Sensitive Track shall be further classified into the Sensitive List and the Highly Sensitive List. The number of tariff lines which each Party can place in the Highly Sensitive List shall be subject to a maximum ceiling of:

- (i) Korea and ASEAN 6:
200 tariff lines at the HS 6-digit level or 3% of all the tariff lines at the HS digit level of each Party's own choice and 3% of the total value of imports from Korea or from the ASEAN Member Countries as a whole, as appropriate, based on 2004 trade statistics.
- (ii) Cambodia, Lao PDR, Myanmar and Vietnam:
200 tariff lines at the HS 6-digit level or 3% of all the tariff lines at the HS digit level of each Party's own choice.

3. The Parties shall reduce and, where applicable, eliminate the applied MFN tariff rates of tariff lines placed in the Sensitive List according to the following Schedules:

- (i) Korea and ASEAN 6 shall reduce the applied MFN tariff rates of tariff lines placed in their respective Sensitive Lists to 20% not later than 1 January 2012. These tariff rates shall be subsequently reduced to 0-5% not later than 1 January 2016.

- (ii) Vietnam shall reduce the applied MFN tariff rates of tariff lines placed in their respective Sensitive Lists to 20% not later than 1 January 2017. These tariff rates shall be subsequently reduced to 0-5% not later than 1 January 2021.
- (iii) Cambodia, Lao PDR and Myanmar shall reduce the applied MFN tariff rates of tariff lines placed in their respective Sensitive Lists to 20% not later than 1 January 2020. These tariff rates shall be subsequently reduced to 0-5% not later than 1 January 2024.

4. The tariff lines placed in a Party's Highly Sensitive List shall be categorised into five groups. For each group of their respective tariff lines in the Highly Sensitive List, the Parties undertake the following commitments:

- (i) Group A (Tariff lines subject to 50% tariff rate capping):
Korea and ASEAN 6 shall reduce the applied MFN tariff rates of tariff lines placed in Group A to not more than 50 % not later than 1 January 2016. Vietnam shall reduce the applied MFN tariff rates of tariff lines placed in Group A to not more than 50% not later than 1 January 2021. Cambodia, Lao PDR and Myanmar shall reduce the applied MFN tariff rates of tariff lines placed in Group A to not more than 50 % not later than 1 January 2024.
- (ii) Group B (Tariff lines subject to tariff reduction by 20%):
Korea and ASEAN 6 shall reduce the applied MFN tariff rates of tariff lines placed in Group B by not less than 20% not later than 1 January 2016. Vietnam shall reduce the applied MFN tariff rates of tariff lines placed in Group B by not less than 20% not later than 1 January 2021. Cambodia, Lao PDR and Myanmar shall reduce the applied MFN tariff rates of tariff lines placed in Group B by not less than 20% not later than 1 January 2024.
- (iii) Group C (Tariff lines subject to tariff reduction by 50%):
Korea and ASEAN 6 shall reduce the applied MFN tariff rates of tariff lines placed in Group C by not less than 50% not later than 1 January 2016. Vietnam shall reduce the applied MFN tariff rates of tariff lines placed in Group C by not less than 50% not later than 1 January 2021. Cambodia, Lao PDR and Myanmar shall reduce the applied MFN tariff rates of tariff lines placed in Group C by not less than 50% not later than 1 January 2024.
- (iv) Group D (Tariff lines subject to TRQs):
The parties shall apply the tariff rate quotas on imports of the goods of tariff lines placed in Group D from the entry into force of this Agreement, in accordance with the conditions set out in their respective Schedule.

- (v) Group E (Tariff lines exempted from tariff concession):
Each Party reserves the rights to maintain the applied MFN tariff rates of tariff lines placed in Group E. The number of tariff lines which each Party can place in Group E shall be subject to a maximum ceiling of 40 tariff lines at the HS 6-digit level.

5. Tariff lines in the Sensitive Track, which are subject to specific tariff rates, shall have such tariffs reduced in accordance with the timeframes provided for in paragraphs 3 and 4. The proportion of tariff reduction for these tariff lines shall be equal to the average margin of tariff reduction of the tariff lines with ad-valorem tariff rates under the Sensitive Track, which are subject to tariff reduction in the same year.

6. Notwithstanding the Schedules in paragraphs 3 and 4, any Party may unilaterally accelerate the tariff reduction and/or elimination for its tariff lines placed in the Sensitive Track at any time if it so wishes. Nothing in this Agreement shall prevent any Party from unilaterally transferring any tariff line from the Sensitive Track into the Normal Track at any time if it so wishes.

7. The reciprocal tariff rate treatment of tariff lines placed by an exporting Party in the Sensitive Track, excluding Group E, while the same tariff lines are placed by the importing Party in the Normal Track, shall be governed by the following conditions:

- (i) the tariff rate for a tariff line placed by an exporting Party in the Sensitive Track, excluding Group E, must be at 10% or below and the exporting Party has given notification to that effect to the other Parties in order for that exporting Party to enjoy reciprocity;
- (ii) the reciprocal tariff rate to be applied to a tariff line placed by an exporting Party in the Sensitive Track shall be either the tariff rate of that exporting Party's tariff line, or the Normal Track tariff rate of the same tariff line of an importing Party from whom reciprocity is sought, whichever is higher;
- (iii) notwithstanding sub-paragraph (ii), the importing Party can, on its discretion, apply its Normal Track tariff rate even if such rate is lower than the tariff rate of the exporting Party; and
- (iv) the reciprocal tariff rate to be applied to a tariff line placed by an exporting Party in the Sensitive Track shall in no case exceed the applied MFN rate of the same tariff line of an importing Party from whom reciprocity is sought.

8. The tariff lines placed by each Party in the Sensitive List and the Highly Sensitive List under the Sensitive Track based on the modality set out in this Annex are respectively listed in Appendices 1 and 2.

APPENDIX 1 SENSITIVE LIST

Brunei Darussalam:

NO.	HS CODE	DESCRIPTION
		New pneumatic tyres, of rubber
1	4011.20	- Of a kind used on buses or lorries:
	4011.20.10	- Of a width not exceeding 450mm
	4011.20.90	-Other
		Inner tubes, of rubber.
		- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:
2	4013.10	- Of a kind used on motor cars :
	4013.10.11	- Suitable for fitting to tyres of width not exceeding 450mm
	4013.10.19	- Suitable for fitting to tyres of width exceeding 450mm
		- Of a kind used on buses or lorries :
	4013.10.21	- Suitable for fitting to tyres of width not exceeding 450mm
	4013.10.29	- Suitable for fitting to tyres of width exceeding 450mm
		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.
		- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:
3	8413.30	- For earth moving machinery :
	8413.30.11	- Of reciprocating type
	8413.30.12	- Of centrifugal type, with inlet diameter not exceeding 200 mm
	8413.30.13	- Of centrifugal type, with inlet diameter exceeding 200 mm
	8413.30.14	- Of rotary type
	8413.30.19	- Other
		- For motor vehicles :
	8413.30.21	- Of reciprocating type
	8413.30.22	- Of centrifugal type, with inlet diameter not exceeding 200 mm
	8413.30.23	- Of centrifugal type, with inlet diameter exceeding 200 mm
	8413.30.24	- Of rotary type
	8413.30.29	- Other
4	8418.21	- Refrigerators, household type:
	8418.21.00	- Compression-type
		- Refrigerators, household type:
5	8418.29	- Other
	8418.29.00	- Other
		- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:
6	8418.50	- Not exceeding 200 l capacity :
	8418.50.11	- Suitable for medical use
	8418.50.19	- Other
		- Exceeding 200 l capacity :
	8418.50.21	- Suitable for medical use
	8418.50.22	- Refrigerating chamber
	8418.50.29	- Other
		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
		- Filtering or purifying machinery and apparatus for liquids:

NO.	HS CODE	DESCRIPTION
		- Oil or petrol-filters for internal combustion engines:
7	8421.23	- For earth moving machinery :
	8421.23.11	- Oil filter
	8421.23.19	- Other
		- For motor vehicles of chapter 87 :
	8421.23.21	- Oil filter
	8421.23.29	- Other
		- Filtering or purifying machinery and apparatus for gases:
8	8421.31	- Intake air filters for internal combustion engines:
	8421.31.10	- For earth moving machinery
	8421.31.20	- For motor vehicles of chapter 87
		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.
9	8431.41	- Of machinery of heading 84.26, 84.29 or 84.30:
	8431.41.00	- Buckets, shovels, grabs and grips
10	8431.49	- Other:
	8431.49.20	- Cutting edges or end bits for scrapers, graders or levellers
	8431.49.30	- Of road rollers
	8431.49.90	- Other
		Household or laundry-type washing machines, including machines which both wash and dry.
		- Machines, each of a dry linen capacity not exceeding 10 kg:
11	8450.11	- Fully-automatic machines :
	8450.11.10	- Each of a dry linen capacity not exceeding 6 kg
	8450.11.20	- Each of a dry linen capacity exceeding 6 kg
12	8450.19	- Other :
	8450.19.10	- Each of a dry linen capacity not exceeding 6 kg
	8450.19.20	- Each of a dry linen capacity exceeding 6 kg
		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 (f
13	8511.40	- Starter motors and dual purpose starter-generators:
	8511.40.10	- Suitable for aircraft engines
	8511.40.20	- Other unassembled starter motors
	8511.40.30	- Starter for vehicles of heading 87.01 to 87.05
	8511.40.40	- Other, not fully assembled
	8511.40.90	- Other
		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; ele
14	8516.50	- Microwave ovens
	8516.50.00	- Microwave ovens
		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric ampl
15	8518.50	- Electric sound amplifier sets :
	8518.50.10	- Of an output of 240 W or more
	8518.50.20	- Sound amplifier sets combined with loudspeaker line for broadcasting, having voltage of 50 V to 100 V

NO.	HS CODE	DESCRIPTION
	8518.50.90	- Other
		Turntables (record-decks), record-players, cassette-players and other sound reproduction apparatus, not incorporating a sound recording device.
16	8519.40	- Transcribing machines:
	8519.40.10	- For special use in cinematographic, television, broadcasting
	8519.40.90	- Other
		- Other sound reproducing apparatus:
17	8519.99	- Other:
	8519.99.10	- Cinematographic sound reproducers
	8519.99.20	- For special use in television, broadcasting
	8519.99.30	- Compact disc players
	8519.99.90	- Other
		Video recording or reproducing apparatus, whether or not incorporating a video tuner.
		- Other:
18	8521.90	- Laser disc players:
	8521.90.11	- For special use in cinematographic, television, broadcasting
	8521.90.19	- Other
		- Other:
	8521.90.91	- For special use in cinematographic, television, broadcasting
	8521.90.99	- Other
		Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video cam
19	8525.20	- Transmission apparatus incorporating reception apparatus :
	8525.20.10	- Wireless LAN
	8525.20.20	- Internet enabled handphones
	8525.20.30	- Internet enabled cellular phones
	8525.20.40	- Internet video conferencing equipment
	8525.20.50	- Digital radio relay systems
	8525.20.60	- Mobile data network
	8525.20.70	- Set top boxes which have a communication function
	8525.20.80	- Other cellular phones
		- Other:
	8525.20.91	- Other transmission apparatus for radio-telephony or radio-telegraphy
	8525.20.92	- Other transmission apparatus for television
	8525.20.99	- Other
		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:
20	8528.12	- Colour:
	8528.12.10	- Set top boxes which have a communication function
	8528.12.20	- Printed circuit assemblies for use with ADP machines
	8528.12.90	- Other
21	8528.30	- Video projectors :
	8528.30.10	- Having capacity for projecting on the screen of 300 inch or more
	8528.30.20	- FPD type video and computer data projectors
	8528.30.90	- Other

NO.	HS CODE	DESCRIPTION
		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.
		- Other:
22	8529.90	- Parts (including printed circuit assemblies) of the following: transmission apparatus other than radio-broadcasting or television transmission; digital still image video cameras; portable receivers for calling, alerting or paging, paging alert devices
	8529.90.11	- For cellular phones
	8529.90.12	- Other
	8529.90.20	- For decoders, other than those of 8529.90.10
		- Printed circuit boards, assembled, other than those of 8529.90.10 and 8529.90.20:
	8529.90.31	- For the goods of 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.39 or 8527.90 (for radio-telephony or radio-telegraphy only)
	8529.90.32	- For the goods of subheading 8525.10 or 8525.20 (not for radio-telephony or radio-telegraphy)
	8529.90.33	- For the goods of 8525.10, 8525.20, 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.39 or 8527.90 (not for radio-telephony or radio-telegraphy)
	8529.90.34	- For the goods of 85.26 or 85.26
	8529.90.35	- For the goods of 85.26 or 85.28
	8529.90.36	- For the goods of 85.26 or 8525.30
	8529.90.37	- For the goods of 8527.12 or 8527.32
	8529.90.39	- Other
		- Other:
	8529.90.91	- For television
	8529.90.92	- For radio-telephony or radio-telegraphy only
	8529.90.93	- Other, of the goods of heading 85.28
	8529.90.99	- Other
		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, junction boxes), for a voltage not exceeding
23	8536.50	- Other switches:
	8536.50.10	- Smoke switches
	8536.50.20	- Over current and residual current automatic switches
	8536.50.30	- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines
	8536.50.40	- Miniature switches for rice cookers or oven toasters
	8536.50.50	- Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip tec
	8536.50.60	- Make and break switches of a kind used in domestic electrical wiring not exceeding 500 v and having a rated current carrying capacity not exceeding 20 amp
	8536.50.90	- Other
24	8708.39	- Other :
	8708.39.10	- For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.39.20	- For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.39.30	- For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.39.40	- For ambulance
	8708.39.50	- For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.39.60	- For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.39.70	- For vehicles of 8704.10 or 87.05

NO.	HS CODE	DESCRIPTION
25	8708.94	- Other
	8708.94.11	- For vehicles of 8701.10 or 8701.90 (agricultural tractor only)
	8708.94.12	- For vehicles of 87.01 (except 8701.10 or 8701.90 (agricultural tractors))
	8708.94.19	- Other
		- Steering columns and steering boxes :
	8708.94.21	- For vehicles of 8701.10 or 8701.90 (agricultural tractor only)
	8708.94.22	- For vehicles of 87.01 (except 8701.10 or 8701.90 (agricultural tractors))
	8708.94.29	- Other
		- Other seats, with wooden frames:
26	9401.69	- Other:
	9401.69.10	- Assembled
	9401.69.20	- Not assembled
		Other furniture and parts thereof.
		- Other wooden furniture:
27	9403.60	- Dining and living room sets:
	9403.60.11	- Assembled
	9403.60.19	- Not assembled
		- Fume cupboards for use in medical laboratory:
	9403.60.21	- Assembled
	9403.60.29	- Not assembled
		- Board used for checking-in at airport and stations
	9403.60.31	- Assembled
	9403.60.39	- Not assembled
		- Other:
	9403.60.91	- Assembled
	9403.60.99	- Not assembled

APPENDIX 1 SENSITIVE LIST

Cambodia:

NO.	HS CODE	DESCRIPTION
1	0101.90	- Other:
2	0103.91	- Weighing less than 50 kg
3	0103.92	- Weighing 50 kg or more
4	0105.92	- Fowls of the species Gallus domesticus, weighing not more than 2,000g:
5	0105.99	- Other:
6	0207.11	- Not cut in pieces, fresh or chilled
7	0207.12	- Not cut in pieces, frozen
8	0207.13	- Cuts and offal, fresh or chilled
9	0207.14	- Cuts and offal, frozen:
10	0207.32	- Not cut in pieces, fresh or chilled:
11	0207.33	- Not cut in pieces, frozen:
12	0207.36	- Other, frozen:
13	0301.93	- Carp:
14	0301.99	- Other:
15	0305.59	- Other:
16	0602.10	- Unrooted cuttings and slips:
17	0602.90	- Other:
18	0603.10	- Fresh:
19	0702.00	- Tomatoes, fresh or chilled.
20	0703.10	- Onions and shallots:
21	0703.20	- Garlic:
22	0704.10	- Cauliflowers and headed broccoli:
23	0704.90	- Other:
24	0705.11	- Cabbage lettuce (head lettuce)
25	0705.19	- Other
26	0706.10	- Carrots and turnips:
27	0706.90	- Other
28	0707.00	Cucumbers and gherkins, fresh or chilled.
29	0708.20	- Beans (Vigna spp., Phaseolus spp.)
30	0708.90	- Other leguminous vegetables
31	0801.11	- Desiccated
32	0801.19	- Other
33	0804.30	- Pineapples
34	0804.50	- Guavas, mangoes and mangosteens
35	0805.10	- Oranges
36	0807.11	- Watermelons
37	0807.19	- Other
38	0902.40	- Other black tea (fermented) and other partly fermented tea:
39	0904.11	- Neither crushed nor ground:
40	0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:
41	1001.90	- Other:

NO.	HS CODE	DESCRIPTION
42	1102.90	- Other
43	1106.20	- Of sago, roots or tubers of heading 07.14:
44	1211.90	- Other:
45	1902.19	- Other:
46	1902.30	- Other pasta:
47	1905.90	- Other:
48	2002.90	- Other:
49	2008.11	- Ground-nuts:
50	2103.10	- Soya sauce
51	2103.90	- Other:
52	2523.10	- Cement clinkers:
53	2523.21	- White Cement, whether or not artificially coloured
54	2523.29	- Other:
55	2523.30	- Aluminium Cement
56	2523.90	- Other Hydraulic Cement
57	2710.19	- Other:
58	2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters
59	2904.90	- Other
60	3215.11	- Black:
61	3215.90	- Other:
62	3304.99	- Other:
63	3306.10	- Dentifrices:
64	3307.30	- Perfumed bath salts and other bath preparations
65	3401.11	- For toilet use, (including medicated products):
66	3401.20	- Soap in other forms:
67	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
68	3402.20	- Preparations put up for retail sale:
69	3402.90	- Other:
70	3809.92	- Of a kind used in the paper or like industries
71	3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics:
72	3917.31	- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:
73	3920.10	- Of polymers of ethylene:
74	3921.11	- Of polymers of styrene:
75	3922.20	- Lavatory seats and covers:
76	3923.10	- Boxes, cases, crates and similar articles:
77	3923.29	- Of other plastics:
78	3923.90	- Other
79	3924.10	- Tableware and kitchenware
80	4006.90	- Other
81	4008.11	- Plates, sheets, and strip
82	4010.19	- Other:
83	4016.93	- Gaskets, washers and other seals:
84	4104.19	- Other:
85	4802.69	- Other:

NO.	HS CODE	DESCRIPTION
86	4804.19	- Other
87	4805.40	- Filter paper and paperboard
88	4810.31	- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less:
89	4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard
90	4821.90	- Other:
91	4822.10	- Of a kind used for winding textile yarn
92	4823.12	- Self-adhesive:
93	4823.90	- Other:
94	4908.90	- Other
95	4911.10	- Trade advertising material, commercial catalogues and the like
96	5208.33	- 3-thread or 4-thread twill, including cross twill
97	5209.19	- Other fabrics
98	5210.39	- Other fabrics
99	5307.10	- Single
100	5402.61	- Of nylon or other polyamides
101	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:
102	5407.54	- Printed
103	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon:
104	5408.31	- Unbleached or bleached:
105	5506.20	- Of polyesters
106	5509.91	- Mixed mainly or solely with wool or fine animal hair:
107	5513.19	- Other woven fabrics
108	5514.29	- Other woven fabrics
109	5604.90	- Other:
110	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.
111	5607.10	- Of jute or other textile bast fibres of heading 53.03
112	5802.19	- Other
113	5804.30	- Hand-made lace
114	5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread
115	5606.31	- Of cotton:
116	5807.90	- Other
117	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, notelsewhere specified or included.
118	5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like
119	5903.10	- With poly(vinyl chloride):
120	6006.33	- Of yarns of different colours:
121	6116.10	- Impregnated, coated or covered with plastics or rubber
122	6205.20	- Of cotton
123	6205.90	- Of other textile materials:

NO.	HS CODE	DESCRIPTION
124	6207.99	- Of other textile materials:
125	6212.90	- Other:
126	6215.90	- Of other textile materials:
127	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
128	6306.19	- Of other textile materials:
129	6307.90	- Other:
130	6404.20	- Footwear with outer soles of leather or composition leather:
131	6902.90	- Other
132	6903.90	- Other
133	6908.90	- Other:
134	6911.90	- Other
135	7013.29	- Other
136	7301.20	- Angles, shapes and sections
137	7302.90	- Other
138	7303.00	Tubes, pipes and hollow profiles, of cast iron.
139	7306.10	- Line pipe of a kind used for oil or gas pipelines
140	7318.15	- Other screws and bolts, whether or not with their nuts or washers:
141	7318.19	- Other:
142	7320.20	- Helical springs:
143	7321.13	- For solid fuel
144	7321.81	- For gas fuel or for both gas and other fuels
145	7323.99	- Other:
146	7411.29	- Other
147	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.
148	7610.90	- Other:
149	7615.19	- Other
150	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:
151	7904.00	Zinc bars, rods, profiles and wire.
152	8203.30	- Metal cutting shears and similar tools
153	8207.30	- Tools for pressing, stamping or punching
154	8208.90	- Other
155	8213.00	Scissors, tailors' shears and similar shears, and blades therefor.
156	8214.90	- Other
157	8306.29	- Other
158	8306.30	- Photograph, picture or similar frames; mirrors
159	8402.20	- Super-heated water boilers:
160	8404.90	- Parts:
161	8407.21	- Outboard motors:
162	8407.33	- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:
163	8407.90	- Other engines:
164	8409.91	- Suitable for use solely or principally with spark-ignition internal combustion piston engines:
165	8413.19	- Other:

NO.	HS CODE	DESCRIPTION
166	8413.91	- Of pumps:
167	8414.30	- Compressors of a kind used in refrigerating equipment:
168	8414.59	- Other:
169	8418.29	- Other
170	8418.69	- Other:
171	8419.50	- Heat exchange units:
172	8421.23	- Oil or petrol-filters for internal combustion engines:
173	8421.31	- Intake air filters for internal combustion engines:
174	8421.99	- Other:
175	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
176	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)
177	8423.10	- Personal weighing machines, including baby scales; household scales:
178	8424.20	- Spray guns and similar appliances:
179	8429.40	- Tamping machines and road rollers:
180	8429.51	- Front-end shovel loaders
181	8441.20	- Machines for making bags, sacks or envelopes:
182	8441.90	- Parts:
183	8443.59	- Other:
184	8443.90	- Parts:
185	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.
186	8445.30	- Textile doubling or twisting machines:
187	8448.51	- Sinkers, needles and other articles used in forming stitches
188	8450.11	- Fully-automatic machines:
189	8451.40	- Washing, bleaching or dyeing machines:
190	8452.10	- Sewing machines of the household type
191	8452.90	- Other parts of sewing machines:
192	8453.80	- Other machinery:
193	8459.29	- Other:
194	8460.31	- Numerically controlled:
195	8471.70	- Storage units: [ITA1/A-016] [ex ITA/B-194]
196	8471.80	- Other units of automatic data processing machines: [ITA1/A-017]
197	8471.90	- Other: [ITA1/A-018] [ex ITA1/B-194]
198	8472.90	- Other:
199	8473.40	- Parts and accessories of the machines of heading 84.72:
200	8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72: [ITA1/A-023] [ITA1/B-199]
201	8474.90	- Parts:
202	8483.30	- Bearing housings, not incorporating ball or roller bearings, plain shaft bearings:
203	8484.10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal
204	8485.90	- Other:

NO.	HS CODE	DESCRIPTION
205	8501.31	- Of an output not exceeding 750 W:
206	8507.20	- Other lead-acid accumulators:
207	8509.10	- Vacuum cleaners, including dry and wet vacuum cleaners
208	8515.80	- Other machines and apparatus:
209	8516.33	- Hand-drying apparatus
210	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:
211	8517.21	- Facsimile machines [ITA1/A-028]
212	8518.10	- Microphones and stands therefor:
213	8518.29	- Other:
214	8518.40	- Audio-frequency electric amplifiers:
215	8521.90	- Other:
216	8526.10	- Radar apparatus:
217	8528.30	- Video projectors:
218	8535.30	- Isolating switches and make-and-break switches:
219	8536.20	- Automatic circuit breakers:
220	8539.10	- Sealed beam lamp units:
221	8539.31	- Fluorescent, hot cathode:
222	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes: [ITA1/A-082]
223	8543.89	- Other:
224	8544.51	- Fitted with connectors:
225	8609.00	Containers (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport.
226	8703.31	- Of a cylinder capacity not exceeding 1,500 cc:
227	8703.90	- Other:
228	8704.90	- Other:
229	8707.90	- Other:
230	8708.29	- Other:
231	8708.39	- Other:
232	8708.50	- Drive-axles with differential, whether or not provided with other transmission components:
233	8708.60	- Non-driving axles and parts thereof:
234	8708.91	- Radiators:
235	8708.93	- Clutches and parts thereof:
236	8708.94	- Steering wheels, steering columns and steering boxes:
237	8708.99	- Other:
238	8711.90	- Other:
239	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.
240	8716.31	- Tanker trailers and tanker semi-trailers
241	8716.80	- Other vehicles:
242	9001.50	- Spectacle lenses of other materials
243	9010.60	- Projection screens:
244	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:
245	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.

NO.	HS CODE	DESCRIPTION
246	9022.12	- Computed tomography apparatus
247	9022.30	- X-ray tubes:
248	9024.10	- Machines and appliances for testing metals:
249	9026.20	- For measuring or checking pressure: [ITA1/A-104]
250	9027.80	- Other instruments and apparatus: [ITA1/A-110]
251	9106.10	- Time-registers; time-recorders
252	9401.50	- Seats of cane, osier, bamboo or similar materials:
253	9401.80	- Other seats:
254	9402.10	- Dentists', barbers' or similar chairs and parts thereof:
255	9402.90	- Other:
256	9403.50	- Wooden furniture of a kind used in the bedroom:
257	9403.70	- Furniture of plastics:
258	9404.21	- Of cellular rubber or plastics, whether or not covered
259	9404.90	- Other:
260	9503.90	- Other:
261	9507.90	- Other:
262	9603.21	- Tooth brushes, including dental-plate brushes
263	9606.29	- Other
264	9606.30	- Button moulds and other parts of buttons; button blanks
265	9612.10	- Ribbons:

APPENDIX 1 SENSITIVE LIST

Indonesia:

NO.	HS CODE	DESCRIPTION
1	0207.14	- - Cuts and offal, frozen
	0207.14.20.00	-- Thighs
2	0302.31	- - Albacore or longfinned tunas (Thunnus alalunga)
	0302.31.00.00	- - Albacore or longfinned tunas
3	0302.32	- - Yellowfin tunas (Thunnus albacares)
	0302.32.00.00	--Yellowfin tunas (Thunnus albacares)
4	0302.33	- - Skipjack or stripe-bellied bonito
	0302.33.00.00	--Skipjack or stripe-bellied bonito
5	0302.34	- - Bigeye tunas (Thunnus obesus)
	0302.34.00.00	--Bigeye tunas (Thunnus obesus)
6	0302.35	- - Bluefin tunas (Thunnus thynnus)
	0302.35.00.00	--Bluefin tunas (Thunnus thynnus)
7	0302.61	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella
	0302.61.00.00	--Sardines (Sardina pilchardus, Sardinops)
8	0303.41	- - Albacore or longfinned tunas (Thunnus alalunga)
	0303.41.00.00	--Albacore or longfinned tunas (Thunnus)
9	0303.42	- - Yellowfin tunas (Thunnus albacares)
	0303.42.00.00	--Yellow fin tunas (Thunnus albacares)
10	0303.43	- - Skipjack or stripe-bellied bonito
	0303.43.00.00	--Skipjack or stripe-bellied bonito
11	0303.44	- - Bigeye tunas (Thunnus obesus)
	0303.44.00.00	--Bigeye tunas (Thunnus obesus)
12	0303.45	- - Bluefin tunas (Thunnus thynnus)
	0303.45.00.00	--Bluefin tunas (Thunnus thynnus)
13	0303.71	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella)
	0303.71.00.00	--Sardines (Sardina pilchardus, Sardinops)
14	0306.11	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp.,
	0306.11.00.00	--Rock lobsters and other sea crawfish
15	0306.12	- - Lobsters (Homarus spp.)
	0306.12.00.00	--Lobsters (Homarus spp.)
16	0306.13	- - Shrimps and prawns
	0306.13.00.00	--Shrimps and prawns
17	0306.21	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp.,
	0306.21.30.00	----Fresh or chilled
18	0306.23	- - Shrimps and prawns:
	0306.23.30.00	---Fresh or chilled
19	0511.91	- - Products of fish or crustaceans, molluscs or other aquatic
	0511.91.20.00	---Roes
20	0805.20	'- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
	0805.20.00.00	-Mandarins (including tangerines and
21	1302.39	- - Other:
	1302.39.10.00	---Carageenan

NO.	HS CODE	DESCRIPTION
22	2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
	2207.10.00.00	-Undenatured ethyl alcohol of an alcoholic
23	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:
	2207.20.11.00	---Ethyl alcohol strength by volume of
	2207.20.19.00	---Other
	2207.20.90.00	--Other
24	2710.19	- - Other, Medium oils and preparations.
	2710.19.24.00	----Lubricating oils for aircraft engines
	2710.19.25.00	----Other lubricating oils
	2710.19.26.00	----Lubricating greases
	2710.19.27.00	----Hydraulic brake fluid
25	2815.11	- - Solid
	2815.11.00.00	--Solid
26	2815.12	- - In aqueous solution (soda lye or liquid soda)
	2815.12.00.00	--In aqueous solution (soda lye or liquid
27	2817.00	Zinc oxide; zinc peroxide.
	2817.00.10.00	-Zinc oxide
28	2827.36	- - Of zinc
	2827.36.00.00	--Of zinc
29	2833.22	- - Of aluminium:
	2833.22.10.00	---Commercial grades
	2833.22.90.00	---Other
30	2835.31	- - Sodium triphosphate (sodium tripolyphosphate)
	2835.31.00.00	--Sodium triphosphate (sodium
31	2836.50	- Calcium carbonate
	2836.50.90.00	--Other
32	2849.10	- Of calcium
	2849.10.00.00	-Of calcium
33	2917.31	- - Dibutyl orthophthalates
	2917.31.00.00	--Dibutyl orthophthalates
34	2917.32	- - Dioctyl orthophthalates
	2917.32.00.00	--Dioctyl orthophthalates
35	2917.34	- - Other esters of orthophthalic acid
	2917.34.00.00	--Other esters of orthophthalic acid
36	2918.29	- - Other:
	2918.29.10.00	---Alkyl sulphonic ester of phenol
37	2924.29	- - Other:
	2924.29.90.10	----Asetaminophen (paracetamol);
38	2925.11	- - Saccharin and its salts
	2925.11.00.00	--Saccharin and its salts
39	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:
	2941.10.11.00	---Non-sterile
	2941.10.20.00	--Ampicillin and its salts
40	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid
	3003.10.10.00	--Containing amoxicillin (INN) or its salts
	3003.10.20.00	--Containing ampicillin (INN) or its salts
	3003.10.90.00	--Other
41	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid

NO.	HS CODE	DESCRIPTION
	3004.10.13.00	---Containing ampicillin or its salts, for
	3004.10.14.00	---Containing amoxycillin or its salts, for
42	3808.10	- Insecticides:
	3808.10.12.00	---Other
43	3901.10	- Polyethylene having a specific gravity of less than 0.94:
	3901.10.23.00	---Other, used in the manufacture of
	3901.10.29.00	---Other
	3901.10.91.00	---Used in the manufacture of telephonic or
	3901.10.99.00	---Other
44	3901.20	- Polyethylene having a specific gravity of 0.94 or more:
	3901.20.22.00	---Other, used in the manufacture of
	3901.20.29.00	---Other
	3901.20.90.00	--Other form
45	3902.10	- Polypropylene:
	3902.10.10.00	--In powder form
	3902.10.21.00	---Used in the manufacture of telephonic or
	3902.10.29.00	---Other
	3902.10.91.00	---Used in the manufacture of telephonic or
	3902.10.99.00	---Other
46	3903.11	- - Expansible:
	3903.11.10.00	---In powder form
	3903.11.20.00	---Granules
	3903.11.90.00	---Other
47	3903.19	- - Other:
	3903.19.10.00	---In powder form
	3903.19.20.00	---Granules
	3903.19.90.00	---Other
48	3903.90	- Other:
	3903.90.10.00	--In powder form
	3903.90.20.00	--Granules
	3903.90.30.00	--In aqueous dispersion
	3903.90.90.00	--Other
49	3904.10	- Poly(vinyl chloride), not mixed with any other substances:
	3904.10.20.00	--PVC resin emulsion process in powder form, --Granules.
	3904.10.31.00	---Used in the manufacture of telephonic or
	3904.10.39.00	---Other
	3904.10.40.00	--Other, in powder form
	3904.10.90.00	--Other
50	3904.21	- - Non-plasticised:
	3904.21.10.00	---In powder form, granules.
	3904.21.21.00	----Used in the manufacture of telephonic or
	3904.21.29.00	----Other
	3904.21.90.00	---Other forms
51	3904.22	- - Plasticised:
	3904.22.10.00	---In powder form
	3904.22.21.00	----Used in the manufacture of telephonic or
	3904.22.29.00	----Other
	3904.22.90.00	---Other forms
52	3904.30	- Vinyl chloride-vinyl acetate copolymers:

NO.	HS CODE	DESCRIPTION
	3904.30.90.00	--Other
53	3904.40	- Other vinyl chloride copolymers:
	3904.40.10.00	--In powder form
	3904.40.90.00	--Other
54	3905.12	- - In aqueous dispersion
	3905.12.00.00	--In aqueous dispersions
55	3905.19	- - Other:
	3905.19.10.00	---Liquids or pastes
56	3905.21	- - In aqueous dispersion
	3905.21.00.00	--In aqueous dispersions
57	3905.29	- - Other:
	3905.29.10.00	---Liquids or pastes
58	3906.10	- Poly(methyl methacrylate):
	3906.10.10.00	--In aqueous dispersion
	3906.10.90.00	--Other
59	3906.90	- Other, Copolymers.
	3906.90.92.00	---Other liquids or pastes
60	3907.40	- Polycarbonates:
	3907.40.20.00	--Other liquids or pastes
61	3907.50	- Alkyd resins:
	3907.50.10.00	--Liquids or pastes
62	3917.21	- - Of polymers of ethylene:
	3917.21.10.00	---Porous tubes suitable for agricultural
	3917.21.90.00	---Other
63	3917.22	- - Of polymers of propylene:
	3917.22.10.00	---Porous tubes suitable for agricultural
	3917.22.90.00	---Other
64	3917.23	- - Of polymers of vinyl chloride:
	3917.23.10.00	---Porous tubes suitable for agricultural watering.
	3917.23.90.00	---Other
65	3917.29	- - Of other plastics:
	3917.29.10.00	---Porous tubes suitable for agricultural
	3917.29.90.00	---Other
66	3917.31	- - Flexible tubes, pipes and hoses, having a minimum
	3917.31.10.00	---Porous tubes suitable for agricultural watering.
	3917.31.90.00	---Other
67	3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings:
	3917.32.10.00	---Sausage and ham casings
	3917.32.20.00	---Porous tubes suitable for agricultural
	3917.32.90.00	---Other
68	3917.33	- - Other, not reinforced or otherwise combined with other materials, with fittings:
	3917.33.10.00	---Porous tubes suitable for agricultural watering.
	3917.33.90.00	---Other
69	3918.10	- Of polymers of vinyl chloride, Floor covering.
	3918.10.11.00	---Tiles
	3918.10.19.00	---Other
	3918.10.90.00	--Other
70	3918.90	- Of other plastics, Floor covering.

NO.	HS CODE	DESCRIPTION
	3918.90.12.00	---Tiles, of other plastics
	3918.90.19.00	---Other
	3918.90.99.00	---Other
71	3919.90	- Other:
	3919.90.11.00	---Tapes used in the manufacture of
	3919.90.19.00	---Other
	3919.90.90.00	--Other
72	3920.10	- Of polymers of ethylene:
	3920.10.10.00	--Tapes used in the manufacture of telephonic
	3920.10.90.00	--Other
73	3920.20	- Of polymers of propylene:
	3920.20.10.00	--Tapes used in the manufacture of telephonic
	3920.20.20.00	--BOPP film, Used as an adhesive by melting.
	3920.20.31.00	---Of polypropylene
	3920.20.39.00	---Other
	3920.20.90.00	--Other
74	3920.30	- Of polymers of styrene:
	3920.30.10.00	--Used as an adhesive by melting
	3920.30.90.00	--Other, Of polymers of vinyl chloride.
75	3920.43	- - Containing by weight not less than 6% of plasticisers.
	3920.43.90.00	---Other
76	3920.49	- - Other:
	3920.49.10.00	---Tapes used in the manufacture of
	3920.49.90.00	---Other, Of acrylic polymers.
77	3920.51	- - Of poly (methyl methacrylate)
	3920.51.00.00	--Of poly(methyl methacrylate)
78	3920.59	- - Other
	3920.59.00.00	--Other
79	3920.61	- - Of polycarbonates:
	3920.61.10.00	---Film
	3920.61.20.00	---Used as an adhesive by melting
	3920.61.90.00	---Other
80	3920.62	- - Of poly (ethylene terephthalate):
	3920.62.10.00	---Film
	3920.62.20.00	---Used as an adhesive by melting
	3920.62.90.00	---Other
81	3920.63	- - Of unsaturated polyesters:
	3920.63.10.00	---Used as an adhesive by melting
	3920.63.90.00	---Other
82	3920.69	- - Of other polyesters:
	3920.69.90.00	---Other
83	3920.71	- - Of regenerated cellulose:
	3920.71.10.00	---Cellophane film
	3920.71.40.00	---Used as an adhesive by melting
	3920.71.90.00	---Other
84	3920.72	- - Of vulcanised fibre:
	3920.72.10.00	---Used as an adhesive by melting
	3920.72.90.00	---Other
85	3920.73	- - Of cellulose acetate:

NO.	HS CODE	DESCRIPTION
	3920.73.11.00	---Cellulose acetate, plasticized
	3920.73.19.00	---Other
	3920.73.90.00	---Other
86	3920.79	- - Of other cellulose derivatives:
	3920.79.10.00	---Used as an adhesive by melting
	3920.79.90.00	---Other
87	3920.91	- - Of poly(vinyl butyral):
	3920.91.90.00	---Other
88	3920.92	- - Of polyamides:
	3920.92.10.00	---Of nylon 6
	3920.92.20.00	---Used as an adhesive by melting
	3920.92.90.00	---Other
89	3920.93	- - Of amino-resins:
	3920.93.11.00	---Of melamine resins; of other amino-resins
	3920.93.19.00	---Other
	3920.93.90.00	---Other
90	3920.94	- - Of phenolic resins:
	3920.94.20.00	---Used as an adhesive by melting
	3920.94.90.00	---Other
91	3920.99	- - Of other plastics:
	3920.99.10.00	---Corrugated sheets and plates
92	3921.11	- - Of polymers of styrene:
	3921.11.10.00	---Plates and sheets
	3921.11.90.00	---Other
93	3921.12	- - Of polymers of vinyl chloride:
	3921.12.11.00	---Tapes used in the manufacture of
	3921.12.19.00	---Other
	3921.12.91.00	---Tapes used in the manufacture of
	3921.12.99.00	---Other
94	3921.13	- - Of polyurethanes:
	3921.13.10.00	---Plates and sheets
	3921.13.90.00	---Other
95	3921.14	- - Of regenerated cellulose:
	3921.14.11.00	---Cellophane used in the manufacture of
	3921.14.12.00	---Other, used in the manufacture of
	3921.14.19.00	---Other
	3921.14.91.00	---Used in the manufacture of adhesive tape
	3921.14.99.00	---Other
96	3921.19	- - Of other plastic:
	3921.19.11.00	---Tapes used in the manufacture of
	3921.19.19.00	---Other
	3921.19.91.00	---Tapes used in the manufacture of
	3921.19.99.00	---Other
97	3921.90	- Other:
	3921.90.20.00	--Plates and sheets
	3921.90.90.00	--Other
98	3922.10	- Baths, shower-baths, sinks and wash-basins
	3922.10.00.00	-Baths, shower-baths, sinks and wash-basins
99	3922.20	- Lavatory seats and covers:

NO.	HS CODE	DESCRIPTION
	3922.20.10.00	--Covers
	3922.20.90.00	--Other
100	3922.90	- Other:
	3922.90.20.00	--Parts of flushing cisterns
	3922.90.90.00	--Other
101	3923.10	- Boxes, cases, crates and similar articles:
	3923.10.10.00	--Boxes used for cinematographic films, tapes, discs.
	3923.10.90.00	--Other
102	3923.21	- - Of polymers of ethylene:
	3923.21.10.00	---Aseptic bags with aluminium foil re-
	3923.21.90.00	---Other
103	3923.29	- - Of other plastics:
	3923.29.10.00	---Aseptic bags with aluminium foil re-
	3923.29.90.00	---Other
104	3923.30	- Carboys, bottles, flasks and similar articles:
	3923.30.10.00	--Toothpaste tubes container
	3923.30.90.00	--Other
105	3923.90	- Other
	3923.90.00.00	-Other
106	3924.10	- Tableware and kitchenware
	3924.10.00.00	-Tableware and kitchenware
107	3924.90	- Other:
	3924.90.10.00	--Bed pans, urinals (portable type) and
	3924.90.90.00	--Other
108	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l
	3925.10.00.00	-Reservoirs, tanks, vats and similar
109	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
	3925.30.00.00	-Shutters, blinds (including Venetian blinds)
110	3925.90	- Other
	3925.90.00.00	-Other
111	3926.10	- Office or school supplies:
	3926.10.10.00	--School supplies
	3926.10.20.00	--Office supplies
112	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):
	3926.20.20.00	--Gloves
	3926.20.30.00	--Babies' bib, shoulder pads or shields
	3926.20.40.00	--Aprons and other articles of apparel
	3926.20.50.00	--Articles of apparel used for the protection
	3926.20.90.00	--Other, including belts
113	3926.30	- Fittings for furniture, coachwork or the like
	3926.30.00.00	-Fittings for furniture,coachwork or the like
114	3926.40	- Statuettes and other ornamental articles
	3926.40.00.00	-Statuettes and other ornamental articles
115	3926.90	- Other:
	3926.90.10.00	--Floats for fishing nets
	3926.90.20.00	--Fans and handscreens, frames and handles
	3926.90.31.00	---Colostomy, ileostomy and urine bags
	3926.90.33.00	---Poison mosquito nets

NO.	HS CODE	DESCRIPTION
	3926.90.39.00	---Other, safety and protective devices.
	3926.90.41.00	---Police shields
	3926.90.42.00	---Protective masks and similar articles for
	3926.90.43.00	---Noise reducing devices and covers for the
	3926.90.44.00	---Life saving cushions for protection of
	3926.90.49.00	---Other
	3926.90.51.00	---Oil spill booms
	3926.90.55.00	---Plastic J-hooks and bunch blocks for
	3926.90.59.00	---Other
	3926.90.60.00	--Nipple former, breastshells, nipple shields,
	3926.90.70.00	--Corset busks and similar supports for
	3926.90.91.00	---Poultry feeders
	3926.90.92.00	---Cards for jewellery or small objects of
	3926.90.93.00	---Racket strings of a length not exceeding
	3926.90.94.00	---Reflected light nails
	3926.90.95.00	---Other articles of non-rigid cellular
	3926.90.96.00	---Prayer beads
	3926.90.99.00	---Other
116	6105.10	- Of cotton
	6105.10.00.00	-Of cotton
117	6105.20	- Of man-made fibres:
	6105.20.10.00	--Of synthetic fibres
	6105.20.20.00	--Of artificial fibres
118	6105.90	- Of other textile materials:
	6105.90.90.00	--Other
119	6106.10	- Of cotton
	6106.10.00.00	-Of cotton
120	6106.20	- Of man-made fibres
	6106.20.00.00	-Of man-made fibres
121	6106.90	- Of other textile materials:
	6106.90.90.00	--Other
122	6107.11	- - Of cotton
	6107.11.00.00	--Of cotton
123	6107.12	- - Of man-made fibres
	6107.12.00.00	--Of man-made fibres
124	6107.19	- - Of other textile materials:
	6107.19.90.00	---Other
125	6107.21	- - Of cotton
	6107.21.00.00	--Of cotton
126	6107.22	- - Of man-made fibres
	6107.22.00.00	--Of man-made fibres
127	6107.29	- - Of other textile materials:
	6107.29.90.00	---Other
128	6107.91	- - Of cotton
	6107.91.00.00	--Of cotton
129	6107.92	- - Of man-made fibres
	6107.92.00.00	--Of man-made fibres
130	6107.99	- - Of other textile materials:
	6107.99.90.00	---Other

NO.	HS CODE	DESCRIPTION
131	6108.11	- - Of man-made fibres
	6108.11.00.00	--Of man-made fibres
132	6108.19	- - Of other textile materials:
	6108.19.30.00	---Of cotton
	6108.19.90.00	---Other
133	6108.21	- - Of cotton
	6108.21.00.00	--Of cotton
134	6108.22	- - Of man-made fibres
	6108.22.00.00	--Of man-made fibres
135	6108.29	- - Of other textile materials:
	6108.29.90.00	---Other
136	6108.31	- - Of cotton
	6108.31.00.00	--Of cotton
137	6108.32	- - Of man-made fibres
	6108.32.00.00	--Of man-made fibres
138	6108.39	- - Of other textile materials:
	6108.39.90.00	---Other
139	6108.91	- - Of cotton
	6108.91.00.00	--Of cotton
140	6108.92	- - Of man-made fibres
	6108.92.00.00	--Of man-made fibres
141	6108.99	- - Of other textile materials:
	6108.99.90.00	---Other
142	6109.10	- Of cotton:
	6109.10.10.00	--For men or boys
	6109.10.20.00	--For women or girls
143	6109.90	- Of other textile materials:
	6109.90.10.00	--For men or boys, of ramie, linen or silk
	6109.90.20.00	--For men or boys, of other materials
	6109.90.30.00	--For women or girls, of ramie, linen or silk
	6109.90.40.00	--For women or girls, of other materials
144	6110.19	- - Other
	6110.19.00.00	--Other
145	6110.20	- Of cotton
	6110.20.00.00	-Of cotton
146	6110.30	- Of man-made fibres
	6110.30.00.00	-Of man-made fibres
147	6110.90	- Of other textile materials:
	6110.90.90.00	--Other
148	6112.11	- - Of cotton
	6112.11.00.00	--Of cotton
149	6112.12	- - Of synthetic fibres
	6112.12.00.00	--Of synthetic fibres
150	6112.19	- - Of other textile materials:
	6112.19.10.00	---Of ramie, linen or silk
	6112.19.90.00	---Other
151	6112.31	- - Of synthetic fibres:
	6112.31.10.00	---Not elasticated or rubberised
	6112.31.20.00	---Elasticated or rubberised

NO.	HS CODE	DESCRIPTION
152	6112.39	- - Of other textile materials:
	6112.39.10.00	---Not elasticated or rubberised
	6112.39.20.00	---Elasticated or rubberised
153	6112.41	- - Of synthetic fibres:
	6112.41.10.00	---Not elasticated or rubberised
	6112.41.20.00	---Elasticated or rubberised
154	6112.49	- - Of other textile materials:
	6112.49.10.00	---Not elasticated or rubberised
	6112.49.20.00	---Elasticated or rubberised
155	6205.20	- Of cotton
	6205.20.00.00	-Of cotton
156	6205.30	- Of man-made fibres
	6205.30.00.00	-Of man-made fibres
157	6205.90	- Of other textile materials:
	6205.90.90.00	--Other
158	6206.30	- Of cotton
	6206.30.00.00	-Of cotton
159	6206.40	- Of man-made fibres
	6206.40.00.00	-Of man-made fibres
160	6206.90	- Of other textile materials:
	6206.90.90.00	--Other
161	6211.11	- - Men's or boys'
	6211.11.00.10	---Batik
	6211.11.00.90	---Other
162	6211.12	- - Women's or girls'
	6211.12.00.10	---Batik
	6211.12.00.90	---Other
163	6211.31	- - Of wool or fine animal hair
	6211.31.00.00	--Of wool or fine animal hair
164	6211.32	- - Of cotton
	6211.32.00.00	--Of cotton
165	6211.33	- - Of man-made fibres:
	6211.33.90.90	----Other
166	6211.41	- - Of wool or fine animal hair
	6211.41.00.00	--Of wool or fine animal hair
167	6211.42	- - Of cotton:
	6211.42.10.00	---Prayer cloaks
	6211.42.90.10	----Batik
	6211.42.90.90	----Other
168	6211.43	- - Of man-made fibres:
	6211.43.20.00	---Prayer cloaks
	6211.43.30.00	---Flyers coveralls
	6211.43.90.10	----Batik
	6211.43.90.90	----Other
169	6211.49	- - Of other textile materials:
	6211.49.90.90	----Other
170	6212.10	- Brassières:
	6212.10.10.00	--Of cotton
	6212.10.90.00	--Of other textile materials

NO.	HS CODE	DESCRIPTION
171	6212.20	- Girdles and panty-girdles:
	6212.20.10.00	--Of cotton
	6212.20.90.00	--Of other textile materials
172	6212.30	- Corselettes:
	6212.30.10.00	--Of cotton
	6212.30.90.00	--Of other textile materials
173	6212.90	- Other:
	6212.90.10.00	--Of cotton
	6212.90.90.00	--Of other textile materials
174	6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or
	6503.00.00.00	Felt hats and other felt headgear, made from
175	6504.00	Hats and other headgear, plaited or made by assembling strips
	6504.00.00.00	Hats and other headgear, plaited or made by
176	6505.10	- Hair-nets
	6505.10.00.00	-Hair-nets
177	6702.10	- Of plastics
	6702.10.00.00	-Of plastics
178	6702.90	- Of other materials
	6702.90.00.00	-Of other materials
179	6704.11	- - Complete wigs
	6704.11.00.00	--Complete wigs
180	6704.19	- - Other
	6704.19.00.00	--Other
181	6704.20	- Of human hair
	6704.20.00.00	-Of human hair
182	6704.90	- Of other materials
	6704.90.00.00	-Of other materials
183	6815.99	- - Other:
	6815.99.10.00	---Touchstones
184	7113.11	- - Of silver, whether or not plated or clad with other precious metal:
	7113.11.10.00	---Parts
	7113.11.90.00	---Other
185	7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:
	7113.19.10.00	---Parts
	7113.19.90.00	---Other
186	7113.20	- Of base metal clad with precious metal:
	7113.20.10.00	--Parts
	7113.20.90.00	--Other
187	7114.11	- - Of silver, whether or not plated or clad with other precious metal
	7114.11.00.00	--Of silver, whether or not plated or clad
188	7114.19	- - Of other precious metal, whether or not plated or clad with precious metal
	7114.19.00.00	--Of other precious metal, whether or not
189	7114.20	- Of base metal clad with precious metal
	7114.20.00.00	-Of base metal clad with precious metal
190	7116.10	- Of natural or cultured pearls
	7116.10.00.00	-Of natural or cultured pearls
191	7117.19	- - Other:
	7117.19.10.00	---Bangles
	7117.19.20.00	---Parts

NO.	HS CODE	DESCRIPTION
	7117.19.90.00	---Other
192	7117.90	- Other:
	7117.90.10.10	---Of plastics
	7117.90.10.20	---Of plastering material
	7117.90.10.30	---Of ceramic
	7117.90.10.40	---Of glass
	7117.90.10.50	---Of tortoise-shell, mother of pearl, ivory,
193	7207.20	- - Containing by weight 0.6% or more of carbon:
	7207.20.11.00	---Slabs
	7207.20.91.00	---Slabs
194	7208.10	- In coils, not further worked than hot-rolled, with patterns in relief:
	7208.10.10.90	---Other
	7208.10.20.90	---Other
	7208.10.30.90	---Other
	7208.10.90.90	---Other
195	7208.26	- - - Steel plates and sheets containing by weight less than 0.6%
	7208.26.10.10	----Of a maximum tensile strength of 550 Mpa,
	7208.26.10.90	----Other
	7208.26.90.10	----Of a maximum tensile strength of 550 Mpa,
	7208.26.90.90	----Other
196	7208.27	- - - Of a thickness of less than 1.5 mm:
	7208.27.11.10	----Of a thickness more than 2 mm, maximum
	7208.27.11.90	----Other
	7208.27.19.10	----Of a thickness more than 2 mm, maximum
	7208.27.19.90	----Other
	7208.27.91.10	----Of a thickness more than 2 mm, maximum
	7208.27.91.90	----Other
	7208.27.99.10	----Of a thickness more than 2 mm, maximum
	7208.27.99.90	----Other
197	7208.37	- - - Steel plates and sheets containing by weight less than 0.6% of carbon
	7208.37.10.10	---Of a maximum tensile strength of 550 Mpa,
	7208.37.10.90	---Other
	7208.37.90.10	----Of a maximum tensile strength of 550 Mpa,
	7208.37.90.90	----Other
198	7208.38	- - - Steel plates and sheets containing by weight less than 0.6% of carbon
	7208.38.10.10	---Of a maximum tensile strength of 550 Mpa,
	7208.38.10.90	---Other
	7208.38.90.10	---Of a maximum tensile strength of 550 Mpa,
	7208.38.90.90	---Other
199	7208.39	- - - Of a thickness of less than 1.5 mm:
	7208.39.11.00	----Steel plates and sheets containing by
	7208.39.19.00	----Other :
	7208.39.90.10	----Of a thickness more than 2 mm, maximum
	7208.39.90.90	----Other
200	7208.90	- - Of a thickness of 10 mm or more but not exceeding 125 mm; of
	7208.90.10.90	---Other
	7208.90.20.90	---Lain-lain
	7208.90.30.90	---Lain-lain
	7208.90.90.90	---Other

NO.	HS CODE	DESCRIPTION
201	7209.26	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm
	7209.26.00.90	---Other
202	7209.28	- Other
	7209.28.00.90	---Other
203	7209.90	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm
	7209.90.00.00	-Other
204	7211.13	150 mm and a thickness of not less than 4 mm, not in coils and
	7211.13.11.00	----Universal plates
	7211.13.12.00	----Hoop and strip
	7211.13.19.00	----Other
	7211.13.91.90	-----Other
	7211.13.92.90	-----Other
205	7211.14	- - - Containing by weight 0.6% or more of carbon:
	7211.14.11.90	-----Other
	7211.14.12.90	-----Other
	7211.14.19.90	-----Other
	7211.14.91.90	-----Other
	7211.14.92.90	-----Other
	7211.14.93.90	-----Other
206	7211.19	- - - Containing by weight 0.6% or more of carbon:
	7211.19.11.90	-----Other
	7211.19.12.90	-----Other
	7211.19.19.90	-----Other
	7211.19.92.90	-----Other
	7211.19.93.90	-----Other
207	7211.23	- - - Corrugated
	7211.23.10.00	---Corrugated
	7211.23.20.00	---Tape and band exceeding 25 mm but not
	7211.23.40.00	---Other, hoop and strip, exceeding 400 mm in
208	7211.29	- - - Containing by weight 0.25 % or more but less than 0.6% of carbon:
	7211.29.11.00	---Corrugated
	7211.29.21.00	---Tape and band exceeding 25 mm but not
	7211.29.22.00	---Other, hoop and strip, not exceeding
	7211.29.23.00	---Other, hoop and strip, exceeding 400 mm
209	7211.90	- - Containing by weight 0.6 % or more of carbon:
	7211.90.99.00	---Other
210	7212.50	- - Plated or coated with aluminium-zinc alloys:
	7212.50.51.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.52.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.59.00	---Other
	7212.50.61.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.62.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.63.00	---Other, 1.5 mm or less in thickness
	7212.50.69.00	---Other
211	7213.20	- - With an average diameter of 5 mm to 20 mm
	7213.20.10.00	--With an average diameter of 5 mm to 20 mm
	7213.20.90.00	--Other
212	7213.91	- - - For making soldering bars
	7213.91.91.10	-----Containing by weight 0.77% or more of

NO.	HS CODE	DESCRIPTION
	7213.91.93.00	----Shaft bars; manganese steel
	7213.91.99.00	----Other
213	7213.99	- - - For making soldering bars
	7213.99.91.10	-----Containg by weight 0.77% or more of
	7213.99.93.00	----Shaft bars; manganese steel
214	7214.10	- - Containing by weight less than 0.6% of carbon
	7214.10.10.00	--Containing by weight less than 0.6 % of
	7214.10.20.00	--Containing by weight 0.6 % or more of
215	7214.91	- - - Containing by weight less than 0.6% of carbon:
	7214.91.22.00	----Shaft bars; manganese steel
216	7214.99	- - - Containing by weight less than 0.25% of carbon:
	7214.99.12.00	----Shaft bars; manganese steel
	7214.99.32.00	----Shaft bars; manganese steel
217	7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished
	7215.10.00.00	-Of free-cutting steel, not further worked
218	7215.90	- - Containing by weight less than 0.6% of carbon:
	7215.90.19.00	---Other
	7215.90.20.00	--Containing by weight 0.6 % or more of carbon
219	7217.10	- - Containing by weight less than 0.25% of carbon:
	7217.10.10.00	--Containing by weight less than 0.25% of
	7217.10.22.00	---Bead wire; flat hard steel reed wire; pre-
220	7217.20	- - Containing by weight less than 0.25% carbon
	7217.20.10.00	--Containing by weight less than 0.25% of
221	7217.90	- - Containing by weight of not less than 0.1% of silicon and
	7217.90.10.00	--Containing by weight of not less than 0.1%
	7217.90.50.00	--Other containing by weight 0.6% or more of
222	7219.31	- - Of a thickness of 3 mm or more but less than 4.75 mm
	7219.31.00.00	--Of a thickness of 4.75 mm or more
223	7219.32	- - Of a thickness exceeding 1 mm but less than 3 mm
	7219.32.00.00	--Of a thickness of 3 mm or more but less than
224	7219.90	- - Of a thickness not exceeding 125 mm and with patterns in relief
	7219.90.10.00	--Of a thickness not exceeding 125 mm and with
	7219.90.90.00	--Other
225	7220.90	- - Hoop and strip
	7220.90.10.00	--Hoop and strip
	7220.90.20.00	--Plates and sheets of a thickness of 4.75 mm
	7220.90.30.00	--Other plates and sheets
	7220.90.90.00	--Other
226	7222.40	- - Angles, other than slotted angles:
	7222.40.11.00	---Of a height of 80 mm or more
	7222.40.12.00	---Of a height of less than 80 mm
	7222.40.20.00	--Slotted angles, roll-formed from pure-
	7222.40.31.00	---Of a height of 80 mm or more and of
	7222.40.32.00	---Of a height of 80 mm or more and of
	7222.40.33.00	---Of a height of less than 80 mm and of
	7222.40.34.00	---Of a height of less than 80 mm and of
227	7228.70	- - Angles, other than slotted angles:
	7228.70.11.00	---Of a height of 80 mm or more
	7228.70.12.00	---Of a height of less than 80 mm

NO.	HS CODE	DESCRIPTION
	7228.70.20.00	--Slotted angles, roll-formed from pure-
	7228.70.31.00	---Of a height of 80 mm or more and of
	7228.70.32.00	---Of a height of 80 mm or more and of
	7228.70.33.00	---Of a height of less than 80 mm and of
	7228.70.34.00	---Of a height of less than 80 mm and of
228	7304.29	- Other, of circular cross-section, of iron or non-alloy steel:
	7304.29.00.10	---Unfinished casing and tubing (green pipe)
229	7306.40	- - Welded boiler tubes with internal diameter not exceeding 12.5 mm
	7306.40.20.00	--Welded boiler tubes with internal diameter
	7306.40.30.00	--Stainless steel pipes and tubes, with
	7306.40.40.00	--High pressure conduits
	7306.40.90.00	--Other, with internal diameter exceeding
230	7309.00	(other than compressed or liquefied gas), of iron or steel, of a
	7309.00.00.00	Reservoirs, tanks, vats and similar
231	7310.29	- - - Of a capacity of 1 l:
	7310.29.91.00	----Of iron or steel casting in the rough
232	7315.11	- - Roller chain:
	7315.11.11.00	----Chain for bicycles
	7315.11.12.00	----Chain for motorcycles
	7315.11.19.00	----Other
	7315.11.21.00	----Chain for bicycles
	7315.11.22.00	----Chain for motorcycles
	7315.11.23.00	----Other transmission type of pitch length
	7315.11.24.00	----Industrial or conveyor type of pitch
	7315.11.29.00	----Other
233	7315.12	- - Other chain:
	7315.12.10.00	---Of mild steel
	7315.12.90.00	---Other
234	7315.19	- - Parts:
	7315.19.90.00	---Other
235	7315.20	- Skid chain
	7315.20.00.00	-Skid chain
236	7315.89	- - Other:
	7315.89.19.00	----Other
	7315.89.29.00	----Other
237	7315.90	- Other parts:
	7315.90.90.00	--Other
238	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than
	7317.00.10.00	-Wire nails
	7317.00.20.00	-Staples
239	7319.10	- Sewing, darning or embroidery needles
	7319.10.00.00	-Sewing, darning or embroidery needles
240	7320.10	- Leaf-springs and leaves therefor:
	7320.10.10.00	--For motor vehicles
241	7320.20	- Helical springs:
	7320.20.10.00	--For motor vehicles
242	7321.11	- - For gas fuel or for both gas and other fuels:
	7321.11.10.00	---Kitchen stoves, ranges, oven, cookers
	7321.11.90.00	---Other

NO.	HS CODE	DESCRIPTION
243	7321.12	- - For liquid fuel
	7321.12.00.00	--For liquid fuel
244	7321.13	- - For solid fuel
	7321.13.00.00	--For solid fuel
245	7321.81	- - For gas fuel or for both gas and other fuels
	7321.81.00.00	--For gas fuel or for both gas and other fuels
246	7321.82	- - For liquid fuel
	7321.82.00.00	--For liquid fuel
247	7321.83	- - For solid fuel
	7321.83.00.00	--For solid fuel
248	7321.90	- Parts
	7321.90.00.00	-Parts
249	7324.21	- - Of cast iron, whether or not enamelled
	7324.21.00.00	--Of cast iron, whether or not enamelled
250	7324.29	- - Other
	7324.29.00.00	--Other
251	7324.90	- Other, including parts:
	7324.90.10.00	--For flushing water closets or urinals
252	7325.10	- Of non-malleable cast iron:
	7325.10.20.00	--Manhole covers, gratings and frames thereof
	7325.10.90.00	--Other
253	7325.91	- - Grinding balls and similar articles for mills
	7325.91.00.00	--Grinding balls and similar articles for
254	7325.99	- - Other:
	7325.99.10.00	---Latex spouts and latex cups
	7325.99.20.00	---Manhole covers, gratings and frames thereof
	7325.99.90.00	---Other
255	7326.90	- Other:
	7326.90.20.00	--Pistol or revolver shaped keychains with
	7326.90.30.00	--Stainless steel shield and clamp assembly
	7326.90.40.00	--Latex spouts and latex cups
	7326.90.50.00	--Rat traps
	7326.90.60.00	--Steel balls for ball point pens
	7326.90.90.00	--Other
256	8403.10	- Boilers
	8403.10.00.00	-Boilers
257	8403.90	- Parts
	8403.90.00.00	-Parts
258	8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:
	8407.32.21.00	----Exceeding 50 cc but not exceeding 110 cc
	8407.32.22.00	----Exceeding 110 cc but not exceeding 125 cc
	8407.32.29.00	----Exceeding 125 cc but not exceeding 250 cc
259	8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:
	8407.33.20.00	---For the vehicles of heading 87.11
	8407.33.90.00	---Other
260	8407.34	- - Of a cylinder capacity exceeding 1,000 cc:
	8407.34.19.00	----Other
	8407.34.29.00	----Other
261	8408.90	- Other engines:

NO.	HS CODE	DESCRIPTION
	8408.90.11.00	---For earth moving machinery
	8408.90.19.00	---Other
	8408.90.21.00	---For earth moving machinery
	8408.90.29.00	---Other
	8408.90.31.00	---For earth moving machinery
	8408.90.39.00	---Other
	8408.90.41.00	---For earth moving machinery
	8408.90.49.00	---Other
	8408.90.51.00	---For earth moving machinery
	8408.90.59.00	---Other
262	8413.70	- Other centrifugal pumps:
	8413.70.21.00	---Water pumps specially designed for
	8413.70.22.00	---Impulse-turbo water pumps of a capacity not
	8413.70.23.00	---Other, water pumps with capacity not
	8413.70.24.00	---Other, water pumps with capacity
	8413.70.29.00	---Other
	8413.70.30.00	--Not electrically operated
263	8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained
	8414.51.10.00	---Table fans and box fans
	8414.51.20.00	---Wall fans and ceiling fans
	8414.51.30.00	---Floor fans
	8414.51.90.00	---Other
264	8418.10	- Combined refrigerator-freezers, fitted with separate external doors:
	8418.10.10.90	---Other
	8418.10.90.00	--Other
265	8418.21	- - Compression-type
	8418.21.00.10	---Of capacity not exceeding 230 l
	8418.21.00.90	---Other
266	8418.22	- - Absorption-type, electrical
	8418.22.00.10	---Of capacity not exceeding 230 l
	8418.22.00.90	---Other
267	8418.29	- - Other
	8418.29.00.00	--Other
268	8424.81	- - Agricultural or horticultural:
	8424.81.10.00	---Drip irrigation systems
	8424.81.21.00	----Spraying machine for pesticides
	8424.81.29.00	----Other
	8424.81.31.00	----Hand operated insecticide sprayers
	8424.81.32.00	----Other spraying machine for pesticides
	8424.81.39.00	----Other
269	8433.51	- - Combine harvester-threshers
	8433.51.00.00	--Combined harvester-threshers
270	8437.80	- Other machinery:
	8437.80.10.00	--Rice hullers and cone type rice mills,
271	8450.11	- - Fully-automatic machines:
	8450.11.10.00	---Each of a dry linen capacity not exceeding
272	8450.12	- - Other machines, with built-in centrifugal drier:
	8450.12.10.00	---Each of a dry linen capacity not exceeding
273	8450.19	- - Other:

NO.	HS CODE	DESCRIPTION
	8450.19.10.00	--Each of a dry linen capacity not exceeding
274	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:
	8516.60.10.00	--Rice cookers
	8516.60.20.00	--Ovens
	8516.60.90.00	--Other
275	8518.50	- Electric sound amplifier sets:
	8518.50.10.00	--Of an output of 240 W or more
276	8520.90	- Other:
	8520.90.10.00	--Television, broadcasting, cinematographic
	8520.90.90.00	--Other
277	8525.40	- Still image video cameras and other video camera recorders; digital cameras:
	8525.40.20.00	--Other still image video cameras
	8525.40.30.00	--Other digital camera
	8525.40.40.00	--Other video camera records
278	8527.19	- - Other:
	8527.19.10.00	---For radio-telephony or radio-telegraphy
	8527.19.20.00	---Reception apparatus capable of planning,
	8527.19.90.00	---Other
279	8527.21	- - Combined with sound recording or reproducing apparatus:
	8527.21.10.00	---For radio-telephony or radio-telegraphy
	8527.21.90.00	---Other
280	8527.29	- - Other:
	8527.29.10.00	---For radio-telephony or radio-telegraphy
	8527.29.90.00	---Other
281	8527.31	- - Combined with sound recording or reproducing apparatus:
	8527.31.10.00	---For radio-telephony or radio-telegraphy
	8527.31.90.00	---Other
282	8527.32	- - Not combined with sound recording or reproducing apparatus but combined with a clock
	8527.32.00.00	--Not combined with sound recording or
283	8528.12	- - Colour:
	8528.12.10.00	---Set top boxes which have a communication
	8528.12.20.00	---Printed circuit assemblies for use with ADP
	8528.12.90.00	---Other
284	8528.21	- - Colour:
	8528.21.90.00	---Other
285	8702.10	- With compression-ignition internal combustion piston engine (diesel
	8702.10.06.00	-----Of a gross vehicle weight not exceeding
	8702.10.07.00	-----Of a gross vehicle weight exceeding
	8702.10.08.00	-----Of a gross vehicle weight exceeding
	8702.10.09.00	-----Of a gross vehicle weight exceeding
	8702.10.15.00	-----Of a gross vehicle weight not exceeding
	8702.10.16.00	-----Of a gross vehicle weight exceeding
	8702.10.17.00	-----Of a gross vehicle weight exceeding
	8702.10.26.00	-----Of a gross vehicle weight not exceeding
	8702.10.27.00	-----Of a gross vehicle weight exceeding
	8702.10.28.00	-----Of a gross vehicle weight exceeding
	8702.10.31.00	-----Of a gross vehicle weight exceeding
	8702.10.37.00	-----Of a gross vehicle weight not exceeding

NO.	HS CODE	DESCRIPTION
	8702.10.38.00	-----Of a gross vehicle weight exceeding
	8702.10.39.00	-----Of a gross vehicle weight exceeding
	8702.10.46.00	-----Of a gross vehicle weight not exceeding
	8702.10.47.00	-----Of a gross vehicle weight exceeding
	8702.10.48.00	-----Of a gross vehicle weight exceeding
	8702.10.49.00	-----Of a gross vehicle weight exceeding
	8702.10.67.00	-----Of a gross vehicle weight exceeding
286	8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:
	8703.21.32.10	-----Sedan / station wagons
	8703.21.32.91	-----Two wheel drive (4x2) system
	8703.21.32.92	-----Four wheel drive (4x4) system
	8703.21.42.00	----Four wheel drive vehicles, CBU/ other
	8703.21.44.00	----Other
	8703.21.52.00	----Four wheel drive vehicles, CBU/ other
	8703.21.54.10	-----Sedan / station wagons
	8703.21.54.90	-----Other
	8703.21.56.00	----Other
287	8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.22.52.10	-----Sedan / station wagons
	8703.22.52.91	-----Two wheel drive (4x2) system
	8703.22.52.92	-----Four wheel drive (4x4) system
	8703.22.62.00	----Four wheel drive vehicles, CBU/ other
	8703.22.64.00	----Other
	8703.22.72.00	----Four wheel drive vehicles, CBU/ other
	8703.22.74.10	-----Sedan / station wagons
	8703.22.74.90	-----Other
	8703.22.76.00	----Other
288	8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding
	8703.23.21.10	-----Sedan / station wagons
	8703.23.21.91	-----Two wheel drive (4x2) system
	8703.23.21.92	-----Four wheel drive (4x4) system
	8703.23.22.10	-----Sedan / station wagons
	8703.23.22.91	-----Two wheel drive (4x2) system
	8703.23.22.92	-----Four wheel drive (4x4) system
	8703.23.23.10	-----Sedan / station wagons
	8703.23.23.91	-----Two wheel drive (4x2) system
	8703.23.23.92	-----Four wheel drive (4x4) system
	8703.23.24.10	-----Sedan / station wagons
	8703.23.24.91	-----Two wheel drive (4x2) system
	8703.23.24.92	-----Four wheel drive (4x4) system
	8703.23.51.10	-----Sedan / station wagons
	8703.23.51.90	-----Other
	8703.23.52.10	-----Sedan / station wagons
	8703.23.52.90	-----Other
	8703.23.53.10	-----Sedan / station wagons
	8703.23.53.90	-----Other
	8703.23.54.10	-----Sedan / station wagons
	8703.23.54.90	-----Other
	8703.23.61.00	-----Of a cylinder capacity less than 1,800 cc

NO.	HS CODE	DESCRIPTION
	8703.23.62.00	-----Of a cylinder capacity 1,800 cc and above
	8703.23.63.00	-----Of a cylinder capacity 2,000 cc and above
	8703.23.64.00	-----Of a cylinder capacity 2,500 cc and above
	8703.23.71.00	-----Of a cylinder capacity less than 1,800 cc
	8703.23.72.00	-----Of a cylinder capacity 1,800 cc and above
	8703.23.73.00	-----Of a cylinder capacity 2,000 cc and above
	8703.23.74.00	-----Of a cylinder capacity 2,500 cc and above
289	8703.31	- - Of a cylinder capacity not exceeding 1,500 cc:
	8703.31.52.10	-----Sedan / station wagons
	8703.31.52.91	-----Two wheel drive (4x2) system
	8703.31.52.92	-----Four wheel drive (4x4) system
	8703.31.53.00	-----Used
	8703.31.62.00	----Four wheel drive vehicles, CBU/ other
	8703.31.64.00	----Other
	8703.31.72.00	----Four wheel drive vehicles, CBU/ other
	8703.31.74.10	----Sedan / station wagons
	8703.31.74.90	----Other
	8703.31.75.00	----Used motor cars (including station wagons,
	8703.31.77.00	----Other
290	8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding
	8703.32.23.10	-----Sedan / station wagons
	8703.32.23.91	-----Two wheel drive (4x2) system
	8703.32.23.92	-----Four wheel drive (4x4) system
	8703.32.24.00	-----Used, of a cylinder capacity less than
	8703.32.25.00	-----Used, of a cylinder capacity 1,800 cc and
	8703.32.26.00	-----Used, of a cylinder capacity 2,000 cc and
	8703.32.34.00	-----Of a cylinder capacity less than 1,800 cc
	8703.32.35.00	-----Of a cylinder capacity 1,800 cc and
	8703.32.36.00	-----Of a cylinder capacity 2,000 cc and
	8703.32.44.00	-----Of a cylinder capacity less than 1,800 c
	8703.32.45.00	-----Of a cylinder capacity 1,800 cc and
	8703.32.46.00	-----Of a cylinder capacity 2,000 cc and
	8703.32.53.10	-----Sedan / station wagons
	8703.32.53.90	-----Other
	8703.32.54.00	-----Used, of a cylinder capacity less than
	8703.32.55.00	-----Used, of a cylinder capacity 1,800 cc
	8703.32.56.00	-----Used, of a cylinder capacity 2,000 cc
	8703.32.64.00	-----Of a cylinder capacity less than
	8703.32.65.00	-----Of a cylinder capacity 1,800 cc and
	8703.32.66.00	-----Of a cylinder capacity 2,000 cc and
	8703.32.74.00	-----Of a cylinder capacity less than
	8703.32.75.00	-----Of a cylinder capacity 1,800 cc and
	8703.32.76.00	-----Of a cylinder capacity 2,000 cc and
291	8703.33	- - Of a cylinder capacity exceeding 2,500 cc:
	8703.33.22.10	-----Sedan / station wagons
	8703.33.22.91	-----Two wheel drive (4x2) system
	8703.33.22.92	-----Four wheel drive (4x4) system
	8703.33.23.00	-----CBU/ other, used
	8703.33.25.00	-----Four wheel drive vehicles, CBU/ other

NO.	HS CODE	DESCRIPTION
	8703.33.27.00	-----Other
	8703.33.29.00	-----Four wheel drive vehicles, CBU/ other
	8703.33.31.10	-----Sedan / station wagons
	8703.33.31.90	-----Other
	8703.33.32.00	-----Used motor cars (including station
	8703.33.34.00	-----Other
292	8703.90	- Other:
	8703.90.26.00	-----Of a cylinder capacity less than 1,800 cc
	8703.90.27.00	-----Of a cylinder capacity 1,800 cc and
	8703.90.28.00	-----Of a cylinder capacity 2,000 cc and
	8703.90.31.00	-----Of a cylinder capacity 2,500 cc and
	8703.90.37.00	----Of a cylinder capacity less than 1,800 cc
	8703.90.38.00	----Of a cylinder capacity 1,800 cc and
	8703.90.41.00	----Of a cylinder capacity 2,000 cc and
	8703.90.42.00	----Of a cylinder capacity 2,500 cc and
	8703.90.43.00	----Of a cylinder capacity 3,000 cc and above
	8703.90.48.00	----Of a cylinder capacity less than 1,800 cc
	8703.90.51.00	----Of a cylinder capacity 1,800 cc and
	8703.90.52.00	----Of a cylinder capacity 2,000 cc and
	8703.90.53.00	----Of a cylinder capacity 2,500 cc and
	8703.90.61.00	----Electric-powered
	8703.90.66.00	-----Of a cylinder capacity less than
	8703.90.67.00	-----Of a cylinder capacity 1,800 cc and
	8703.90.68.00	-----Of a cylinder capacity 2,000 cc and
	8703.90.71.00	-----Of a cylinder capacity 2,500 cc and
	8703.90.77.00	----Of a cylinder capacity less than 1,800 cc
	8703.90.78.00	----Of a cylinder capacity 1,800 cc and
	8703.90.81.00	----Of a cylinder capacity 2,000 cc and
	8703.90.82.00	----Of a cylinder capacity 2,500 cc and
	8703.90.88.00	----Of a cylinder capacity less than 1,800 cc
	8703.90.91.00	----Of a cylinder capacity 1,800 cc and
	8703.90.92.00	----Of a cylinder capacity 2,000 cc and
	8703.90.93.00	----Of a cylinder capacity 2,500 cc and
293	8704.21	- - g.v.w. vehicle weight not exceeding 5 tonnes:
	8704.21.21.00	----Refrigerated vans
	8704.21.22.00	----Refuse collection vehicles having refuse
	8704.21.23.00	----Tanker vehicles
	8704.21.24.00	----Designed for the transport of concrete or
	8704.21.25.00	----Other vans, pick-up trucks and similar
	8704.21.26.00	----Ordinary lorries (trucks)
	8704.21.29.00	----Other
294	8704.22	- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:
	8704.22.41.00	-----Refrigerated vans
	8704.22.42.00	-----Refuse collection vehicles having refuse
	8704.22.43.00	-----Tanker vehicles
	8704.22.44.00	-----Designed for the transport of concrete or
	8704.22.45.00	-----Other vans, pick up trucks and similar
	8704.22.46.00	-----Ordinary lorries (trucks)
	8704.22.49.00	-----Other

NO.	HS CODE	DESCRIPTION
	8704.22.51.00	-----Refrigerated vans
	8704.22.52.00	-----Refuse collection vehicles having refuse
	8704.22.53.00	-----Tanker vehicles
	8704.22.54.00	-----Designed for the transport of concrete or
	8704.22.55.00	-----Other vans, pick up trucks and similar
	8704.22.56.00	-----Ordinary lorries (trucks)
	8704.22.59.00	-----Other
	8704.22.61.00	-----Refrigerated vans
	8704.22.62.00	-----Refuse collection vehicles having refuse
	8704.22.63.00	-----Tanker vehicles
	8704.22.64.00	-----Designed for the transport of concrete or
	8704.22.65.00	-----Other vans, pick up trucks and similar
	8704.22.66.00	-----Ordinary lorries (trucks)
	8704.22.69.00	-----Other
295	8704.23	- - g.v.w exceeding 20 tonnes:
	8704.23.31.00	-----Refrigerated vans
	8704.23.32.00	-----Refuse collection vehicles having refuse
	8704.23.33.00	-----Tanker vehicles
	8704.23.34.00	-----Designed for the transport of concrete or
	8704.23.35.00	-----Other vans, pick up trucks and similar
	8704.23.36.00	-----Ordinary lorries (trucks)
	8704.23.39.00	-----Other
296	8704.31	- - g.v.w not exceeding 5 tonnes:
	8704.31.21.00	-----Refrigerated vans
	8704.31.22.00	-----Refuse collection vehicles having refuse
	8704.31.23.00	-----Tanker vehicles
	8704.31.24.00	-----Designed for the transport of concrete or
	8704.31.25.00	-----Other vans, pick up trucks and similar
297	8704.31	- - g.v.w not exceeding 5 tonnes:
	8704.31.26.00	-----Ordinary lorries (trucks)
298	8704.31	- - g.v.w not exceeding 5 tonnes:
	8704.31.29.00	-----Other
299	8704.32	- - g.v.w. exceeding 5 tonnes:
	8704.32.54.00	-----Refrigerated vans
	8704.32.55.00	-----Refuse collection vehicles having refuse
	8704.32.56.00	-----Tanker vehicles
	8704.32.57.00	-----Designed for the transport of concrete or
	8704.32.58.00	-----Other vans, pick up trucks and similar
	8704.32.61.00	-----Ordinary lorries (trucks)
	8704.32.62.00	-----Other
	8704.32.63.00	-----Refrigerated vans
	8704.32.64.00	-----Refuse collection vehicles having refuse
	8704.32.65.00	-----Tanker vehicles
	8704.32.66.00	-----Designed for the transport of concrete or
	8704.32.67.00	-----Other vans, pick up trucks and similar
	8704.32.68.00	-----Ordinary lorries (trucks)
	8704.32.69.00	-----Other
300	8704.90	- Other:
	8704.90.41.00	-----Vans, pick up trucks and similar vehicles

NO.	HS CODE	DESCRIPTION
	8704.90.42.00	---Ordinary lorries (trucks)
	8704.90.49.00	---Other
301	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.
	8706.00.21.00	--For vehicles of subheading 8702.10
	8706.00.22.00	--For vehicles of subheading 8702.90
	8706.00.31.00	--For ambulances
	8706.00.39.00	--Other
	8706.00.41.00	--For vehicles of subheading 8704.10
	8706.00.49.00	--Other
302	8707.10	- For the vehicles of heading 87.03:
	8707.10.10.00	--For ambulances
	8707.10.90.00	--Other
303	8707.90	- Other:
	8707.90.21.00	---For vehicles of subheading 8704.10
	8707.90.29.00	---Other
	8707.90.90.00	--Other
304	8708.10	- Bumpers and parts thereof:
	8708.10.20.00	--For vehicles of headings 87.02 and 87.04
	8708.10.30.00	--For ambulances
	8708.10.40.00	--For vehicles of subheadings 8703.21 to
	8708.10.50.00	--For vehicles of subheading 8703.24 or
	8708.10.60.00	--For vehicles of subheading 8704.10 or
	8708.10.90.00	--Other
305	8708.29	- - Other:
	8708.29.13.00	----For vehicles of headings 87.02 and 87.04
	8708.29.14.00	----For ambulances
	8708.29.15.00	----For vehicles of subheadings 8703.21 to
	8708.29.16.00	----For vehicles of subheading 8703.24 or
	8708.29.17.00	----For vehicles of subheading 8704.10 or
	8708.29.19.00	----Other
	8708.29.93.00	----For vehicles of pos 87.02 and 87.04
	8708.29.94.00	----For ambulances
	8708.29.95.00	----For vehicles of subheadings 8703.21 to
	8708.29.96.00	----For vehicles of subheading 8703.24 or
	8708.29.97.00	----For vehicles of subheading 8704.10 or
	8708.29.98.00	----Parts of safety belt
	8708.29.99.00	----Other
306	8708.39	- - Other:
	8708.39.30.00	---For vehicles of headings 87.02 and 87.04
	8708.39.40.00	---For ambulances
	8708.39.50.00	---For vehicles of subheadings 8703.21 to
	8708.39.60.00	---For vehicles of subheading 8703.24 or
	8708.39.70.00	---For vehicles of subheading 8704.10 or
	8708.39.90.00	---Other
307	8708.40	- Gear boxes:
	8708.40.13.00	---For vehicles of headings 87.02 and 87.04
	8708.40.14.00	---For ambulances
	8708.40.15.00	---For vehicles of subheadings 8703.21 to
	8708.40.16.00	---For vehicles of subheading 8703.24 or

NO.	HS CODE	DESCRIPTION
	8708.40.17.00	---For vehicles of subheading 8704.10 or
	8708.40.19.00	---Other
	8708.40.21.00	---For vehicles of subheading 8701.10 or
	8708.40.22.00	---For vehicles of subheading 87.01 (except
	8708.40.23.00	---For vehicles of headings 87.02 and 87.04
	8708.40.24.00	---For ambulances
	8708.40.25.00	---For vehicles of subheadings 8703.21 to
	8708.40.26.00	---For vehicles of subheading 8703.24 or
	8708.40.27.00	---For vehicles of subheading 8704.10 or
	8708.40.29.00	---Other
308	8708.60	- Non-driving axles and parts thereof:
	8708.60.13.00	---For vehicles of headings 87.02 and 87.04
	8708.60.14.00	---For ambulances
	8708.60.15.00	---For vehicles of subheadings 8703.21 to
	8708.60.16.00	---For vehicles of subheading 8703.24 or
	8708.60.17.00	---For vehicles of subheading 8704.10 or
	8708.60.19.00	---Other
	8708.60.23.00	---For vehicles of headings 87.02 and 87.04
	8708.60.24.00	---For ambulances
	8708.60.25.00	---For vehicles of subheadings 8703.21 to
	8708.60.26.00	---For vehicles of subheading 8703.24 or
	8708.60.27.00	---For vehicles of subheading 8704.10 or
	8708.60.29.00	---Other
309	8708.70	- Road wheels and parts and accessories thereof:
	8708.70.13.00	---For vehicles of headings 87.02 and 87.04
	8708.70.14.00	---For ambulances
	8708.70.15.00	---For vehicles of subheadings 8703.21 to
	8708.70.16.00	---For vehicles of subheading 8703.24 or
	8708.70.17.00	---For vehicles of subheading 8704.10 or
	8708.70.19.00	---Other
	8708.70.93.00	---For vehicles of headings 87.02 and 87.04
	8708.70.94.00	---For ambulances
	8708.70.95.00	---For vehicles of subheading 8703.21 to
	8708.70.96.00	---For vehicles of subheading 8703.24 or
	8708.70.97.00	---For vehicles of subheading 8704.10 or
	8708.70.99.00	---Other
310	8708.80	- Suspension shock-absorbers:
	8708.80.30.00	--For vehicles of headings 87.02 and 87.04
	8708.80.40.00	--For ambulances
	8708.80.50.00	--For vehicles of subheadings 8703.21 to
	8708.80.60.00	--For vehicles of subheading 8703.24 or
	8708.80.70.00	--For vehicles of subheading 8704.10 or
	8708.80.90.00	--Other
311	8708.91	- - Radiators:
	8708.91.30.00	---For vehicles of headings 87.02 and 87.04
	8708.91.40.00	---For ambulances
	8708.91.50.00	---For vehicles of subheadings 8703.21 to
	8708.91.60.00	---For vehicles of subheading 8703.24 or
	8708.91.70.00	---For vehicles of subheading 8704.10 or

NO.	HS CODE	DESCRIPTION
	8708.91.90.00	---Other
312	8708.92	- - Silencers and exhaust pipes:
	8708.92.13.00	----For vehicles of headings 87.02 and 87.04
	8708.92.14.00	----For ambulances
	8708.92.15.00	----For vehicles of subheadings 8703.21 to
	8708.92.16.00	----For vehicles of subheading 8703.24 or
	8708.92.17.00	----For vehicles of subheading 8704.10 or
	8708.92.19.00	----Other
	8708.92.93.00	----For vehicles of headings 87.02 and 87.04
	8708.92.94.00	----For ambulances
	8708.92.95.00	----For vehicles of subheadings 8703.21 to
	8708.92.96.00	----For vehicles of subheading 8703.24 or
	8708.92.97.00	----For vehicles of subheading 8704.10 or
	8708.92.99.00	----Other
	8708.93.30.00	---For vehicles of headings 87.02 and 87.04
	8708.93.40.00	---For ambulances
	8708.93.50.00	---For vehicles of subheadings 8703.21 to
	8708.93.60.00	---For vehicles of subheading 8703.24 or
	8708.93.70.00	---For vehicles of subheading 8704.10 or
	8708.93.90.00	---Other
313	8711.50	- With reciprocating internal combustion piston engine of a cylinder
	8711.50.30.00	--Other, CBU/ other
314	8714.11	- - Saddles:
	8714.11.10.00	---For motorcycles of subheadings 8711.10,
	8714.11.20.00	---For motorcycles of subheadings 8711.30,
315	8905.20	- Floating or submersible drilling or production platforms
	8905.20.00.00	-Floating or submersible drilling or
316	9502.10	- Dolls, whether or not dressed
	9502.10.00.00	-Dolls, whether or not dressed
317	9506.62	- - Inflatable
	9506.62.00.00	--Inflatable
318	9506.69	- - Other
	9506.69.00.00	--Other
319	9601.10	- Worked ivory and articles of ivory:
	9601.10.10.00	--Worked rhinoceros horn
	9601.10.90.00	--Other
320	9601.90	- Other:
	9601.90.20.00	--Other
321	9701.90	- Other:
	9701.90.10.00	--Of cut flowers, flower buds, foliage,

APPENDIX 1 SENSITIVE LIST

Korea:

No.	HS CODE	DESCRIPTION
1	0106.20	- Reptiles (including snakes and turtles)
	0106202000	Fresh-water tortoises
2	0206.10	- Of bovine animals, fresh or chilled
	0206100000	Of bovine animals,fresh or chilled
3	0206.21	- Tongues
	0206210000	Tongues
4	0206.22	- Livers
	0206220000	Livers
5	0207.14	- Cuts and offal, frozen
	0207142010	Liver
	0207142090	Other
6	0210.20	- Meat of bovine animals
	0210201000	Dried or smoked
7	0210.99	- Other:
	0210991020	Of swine
8	0301.10	- Ornamental fish
	0301109000	Other
9	0301.92	- Eels (<i>Anguilla</i> spp.)
	0301921000	Glass eel
10	0301.99	- Other:
	0301992000	Yellow tail
	0301995000	Conger eel
	0301996000	Sharp toothed eel
	0301997000	Salad eel
11	0302.22	- Plaice (<i>Pleuronectes platessa</i>)
	0302220000	Plaice(<i>Pleuronectes platessa</i>)
12	0302.29	- Other
	0302290000	Other
13	0302.31	- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
	0302310000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
14	0302.32	- Yellowfin tunas (<i>Thunnus albacares</i>)
	0302320000	Yellowfin tunas (<i>Thunnus albacares</i>)
15	0302.39	- Other
	0302390000	Other
16	0302.50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>),
	0302500000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes
17	0302.69	- Other:
	0302692000	Yellow tail
18	0303.31	- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i>
	0303310000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
19	0303.32	- Plaice (<i>Pleuronectes platessa</i>)

No.	HS CODE	DESCRIPTION
	0303320000	Plaice (<i>Pleuronectes platessa</i>)
20	0303.39	- Other
	0303390000	Other
21	0303.42	- Yellowfin tunas (<i>Thunnus albacares</i>)
	0303420000	Yellowfin tunas (<i>Thunnus albacares</i>)
22	0303.43	- Skipjack or stripe-bellied bonito
	0303430000	Skipjack or stripe-bellied bonito
23	0303.44	- Bigeye tunas (<i>Thunnus obesus</i>)
	0303440000	Bigeye tunas (<i>Thunnus obesus</i>)
24	0303.49	- Other
	0303490000	Other
25	0303.50	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes
	0303500000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes
26	0303.60	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>),
	0303600000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes
27	0303.71	- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i>
	0303710000	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)
28	0303.75	- Dogfish and other sharks
	0303750000	Dogfish and other sharks
29	0303.79	- Other
	0303794010	Red horsehead fish (<i>Branchiostegus Japonicus</i>)
	0303799020	Puffers
	0303799070	Rock fish (including pacific ocean perch)
	0303799092	Hagfish (Pacific, Atlantic)
	0303799096	Ray
30	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine
	0305202000	Roes, dried
31	0305.63	- Anchovies (<i>Engraulis</i> spp.)
	0305631000	Salt fermented anchovy
32	0305.69	- Other
	0305696000	Yellow corvine
	0305699000	Other
33	0306.24	Crabs
	0306241090	Other
34	0307.21	- Live, fresh or chilled:
	0307210000	Live, fresh or chilled
35	0307.41	- Live, fresh or chilled:
	0307411000	Cuttle fish
36	0307.91	- Live, fresh or chilled
	0307911500	Ark shells
	0307911800	Baby clams
37	0307.99	- Other:
	0307991130	Baby clams
	0307991150	Ark shells
	0307991190	Other
	0307991990	Other
	0307993120	Baby clams

No.	HS CODE	DESCRIPTION
	0307993190	Other
38	0403.90	- Other
	0403902000	Curdled milk and cream
	0403909000	Other fermented or acidified milk and cream
39	0404.10	- Whey and modified whey, whether or not concentrated or containing
	0404101010	Whey powder
	0404101090	Other
	0404102110	(a) Lactose removed
	0404102120	(b) Demineralized
	0404102130	(c) Whey protein concentrates
	0404102190	(d) Other
	0404102900	(2)Other
40	0406.10	- Fresh(unripened or uncured)cheese,including whey cheese,and curd
	0406102000	Curd
41	0406.40	- Blue-veined cheese
	0406400000	Blue-veined cheese
42	0407.00	Birds'eggs, in shell, fresh, preserved or cooked.
	0407001090	Other
	0407009000	Other
43	0408.91	- Dried
	0408910000	Dried
44	0408.99	- Other
	0408999000	Other
45	0506.90	- Other
	0506902000	B. Powder of bones.
46	0602.10	- Unrooted cuttings and slips:
	0602109000	Other
47	0602.90	- Other:
	0602901090	Other
	0602909090	Other
48	0603.10	- Fresh
	0603105000	Lilies
	0603108000	Gypsophila
	0603109000	Other
49	0603.90	- Other
	0603900000	Other
50	0702.00	- Tomatoes, fresh or chilled.
	0702000000	Tomatoes, fresh or chilled.
51	0704.10	- Cauliflowers and headed broccoli:
	0704100000	Cauliflowers and headed broccoli
52	0704.20	- Brussels sprouts
	0704200000	Brussels sprouts
53	0709.20	- Asparagus
	0709200000	2. Asparagus
54	0709.51	- Mushrooms of the genus Agaricus
	0709517000	Cultivated mushrooms (Agaricus bisporus)
55	0709.59	- Other
	0709592000	Oak mushrooms
56	0709.90	- Other

No.	HS CODE	DESCRIPTION
	0709903000	Pumpkins
57	0710.80	- Other vegetables
	0710801000	Onions
58	0712.39	- Other:
	0712391020	(b) Oak mushrooms
59	0712.90	3. Other vegetables; mixtures of vegetables
	0712902030	(3) Welsh onions
	0712902040	(4) Carrots
	0712902050	(5) Pumpkins
	0712902070	(7) Taro stems
60	0713.40	- Lentils:
	0713400000	Lentils
61	0714.20	2. Sweet potatoes
	0714204000	D. Frozen
62	0714.90	- Other:
	0714901010	(1) Frozen
	0714901090	(2) Other
	0714909010	(1) Frozen
63	0801.31	- In shell
	0801310000	In shell
64	0801.32	- Shelled
	0801320000	Shelled
65	0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia,
	0805501000	Lemons (Citrus limon, Citrus limonum)
66	0806.20	- Dried
	0806200000	2. Dried
67	0807.19	- Other
	0807190000	Other
68	0809.20	- Cherries
	0809200000	2. Cherries
69	0809.40	- Plums and sloes
	0809402000	B. Sloes
70	0810.10	- Strawberries
	0810100000	Strawberries
71	0810.50	- Kiwifruit
	0810500000	Kiwifruit
72	0810.90	- Other:
	0810901000	Persimmons
	0810905000	Mumes
73	0811.10	- Strawberries
	0811100000	Strawberries
74	0812.10	- Cherries
	0812100000	Cherries
75	0812.90	- Other
	0812901000	Strawberries
76	0813.50	- Mixtures of nuts or dried fruits of this Chapter
	0813500000	5. Mixtures of nuts or dried fruits of this Chapter
77	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen,
	0814001000	Peel of citrus fruit

No.	HS CODE	DESCRIPTION
78	1103.11	- Of wheat:
	1103110000	Of wheat
79	1103.20	- Pellets
	1103201000	Of wheat
	1103203000	Of barley
	1103209000	Other
80	1104.30	- Germ of cereals, whole, rolled, flaked or ground
	1104301000	Of rice
81	1106.20	- Of sago, roots or tubers of heading 07.14:
	1106201000	Of arrow roots
	1106209000	Other
82	1106.30	- Of the products of Chapter 8
	1106300000	Of the products of Chapter 8
83	1207.99	- Other:
	1207991000	(1) Perilla seeds
84	1211.20	2. Ginseng roots
	1211202120	Tablet or capsule
85	1214.90	- Other
	1214901000	Fodder roots
	1214909090	Other
86	1301.90	- Other:
	1301909000	B. Other
87	1302.19	- Other:
	1302191110	White ginseng extract
88	1401.10	- Bamboos
	1401101000	Bamboos, phyllostachys
	1401102000	Raw bamboos
	1401109000	Other
89	1507.90	- Other:
	1507901000	Refined oil
	1507909000	Other
90	1514.19	- Other:
	1514191000	Refined oil
	1514199000	Other
91	1514.99	- Other:
	1514991010	Other Rape oil or colza oil
	1514991020	Mustard oil
	1514999000	Other
92	1515.90	6. Other
	1515909010	Rice bran oil and its fractions
93	1516.20	- Vegetable fats and oils and their fractions:
	1516201010	Peanut oil and its fraction
	1516201050	Sesame oil and its fraction
	1516202090	Other
94	1604.19	- Other:
	1604199090	Other
95	1604.20	- Other prepared or preserved fish:
	1604204010	Of crab flavor
	1604204090	Other

No.	HS CODE	DESCRIPTION
	1604209000	Other
96	1605.90	Other
	1605909090	Other
97	1702.30	- Glucose and glucose syrup, not containing fructose or containing
	1702301000	Glucose
98	1702.40	- Glucose and glucose syrup, containing in the dry state at least 20%
	1702401000	Glucose
99	1702.60	- Other fructose and fructose syrup, containing in the dry state more
	1702601000	Fructose
100	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose
	1702902000	B. Caramel
	1702903000	C. Maltose
	1702909000	D. Other
101	1806.90	4. Other
	1806902910	(a) Of malt extract
	1806903099	Other
102	1902.19	- Other:
	1902191000	Noodles
	1902192000	Chinese vermicelli
103	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products
	1904109000	Other
104	1904.20	- Prepared foods obtained from unroasted cereal flakes or from
	1904201000	A. Of Musli type preparations
	1904209000	B. Other
105	1904.90	4. Other
	1904909000	Other
106	1905.90	- Other:
	1905901050	Bakers' wares of rice
	1905909020	Rice paper
107	2001.90	2. Other
	2001909040	Sweet corn
108	2004.10	- Potatoes
	2004100000	Potatoes
109	2005.80	- Sweet corn (Zea mays var. saccharata)
	2005800000	Sweet corn(zea mays var. saccharata)
110	2007.91	- Citrus fruit
	2007911000	Jams,fruit jellies and marmalades
111	2008.50	- Apricots:
	2008500000	Apricots
112	2008.60	- Cherries:
	2008600000	Cherries
113	2008.80	- Strawberries:
	2008800000	Strawberries
114	2008.92	Mixtures
	2008922000	Fruit salad
115	2009.12	- Not frozen, of a Brix value not exceeding 20
	2009120000	Not frozen, of a Brix value not exceeding 20
116	2009.31	- Of a Brix value not exceeding 20

No.	HS CODE	DESCRIPTION
	2009311000	Lemon juice
	2009312000	Lime juice
	2009319000	Other
117	2009.39	- Other
	2009392000	Lime juice
	2009399000	Other
118	2009.49	- Other
	2009490000	Other
119	2009.69	- Other
	2009690000	Other
120	2009.71	- Of a Brix value not exceeding 20
	2009710000	Of a Brix value not exceeding 20
121	2101.20	- Extracts, essences and concentrates, of tea or maté, and
	2101201000	Containing sugar,lemon or substitutes
122	2103.10	- Soya sauce
	2103100000	Soya sauce
123	2103.90	- Other:
	2103901010	Bean paste
	2103901020	Chinese bean paste
	2103901030	Hot bean paste
	2103909040	Mae joo ^(k)
124	2106.10	- Protein concentrates and textured protein substances
	2106101000	Bean-curd
125	2106.90	2. Other
	2106904010	Laver
	2106909020	(2) Preparations with a basis of butter
	2106909050	(5) Flavors in preparations
126	2202.90	- Other:
	2202901000	Beverage based on ginseng
	2202902000	Beverage of fruit juice
127	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures
	2206002090	Other
128	2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
	2207101000	A. Roughly distilled alcohol for beverages
129	2208.20	- Spirits obtained by distilling grape wine or grape marc:
	2208201000	Cognac
	2208209000	Other
130	2208.30	- Whiskies:
	2208301000	Scotch whisky
	2208309000	Other
131	2208.40	- Rum and tafia:
	2208400000	Rum and tafia
132	2208.50	- Gin and Geneva:
	2208500000	Gin and Geneva
133	2208.60	- Vodka:
	2208600000	Vodka
134	2208.70	- Liquers and cordials:
	2208709000	Other

No.	HS CODE	DESCRIPTION
135	2208.90	- Other:
	2208901000	Brandies other than that of heading 2208.20
	2208909000	Other
136	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other
	2301209000	Other
137	2308.00	- Vegetable materials and vegetable waste, vegetable residues and
	2308009000	Other
138	2523.10	- Cement clinkers:
	2523100000	1. Cement clinkers
139	2523.21	- White cement, whether or not artificially coloured
	2523210000	A. White cement, whether or not artificially coloured
140	2523.29	- Other:
	2523290000	B. Other
141	2523.90	- Other hydraulic cements
	2523901000	Slag cements
142	2710.11	- Light oils and preparations:
	2710111000	(1) Motor spirit
	2710119000	(6) Other
143	2710.19	- Other:
	2710191090	(b) Other
	2710192010	(a) Kerosene
	2710192020	(b) Jet fuel
	2710192090	(d) Other
	2710193000	(3) Gas oils
	2710194010	(a) Light fuel oil(bunker A)
	2710194020	(b) Fuel oil(bunker B)
	2710194030	(c) Bunker C
	2710194090	(d) Other
	2710195010	Raw oils
	2710195020	Lubricating base oil
144	2815.11	- Solid
	2815110000	Solid
145	2815.12	- In aqueous solution (soda lye or liquid soda)
	2815120000	In aqueous solution (soda lye or liquid soda)
146	2903.15	- 1,2-Dichloroethane (ethylene dichloride)
	2903150000	E. 1,2-Dichloroethane(ethylene dichloride)
147	2903.21	- Vinyl chloride (chloroethylene):
	2903210000	A. Vinyl chloride(chloroethylene)
148	2905.12	- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)
	2905122010	For making semiconductor
	2905122090	Other
149	2905.13	- Butan-1-ol (n-butyl alcohol)
	2905130000	C. Butan-1-ol(n-butyl alcohol)
150	2905.14	- Other butanols
	2905140000	D. Other butanols
151	2905.16	- Octanol (octyl alcohol) and isomers thereof
	2905161000	2-ethylhexyl alcohol
152	2905.32	- Propylene glycol (propane-1,2-diol)
	2905320000	B. Propylene glycol (propane-1,2-diol)

No.	HS CODE	DESCRIPTION
153	2905.39	- Other
	2905392000	Neopentyl glycol
154	2905.44	- D-glucitol (sorbitol)
	2905440000	D-glucitol (sorbitol)
155	2907.11	- Phenol (hydroxybenzene) and its salts
	2907111000	Phenol
156	2907.23	- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts
	2907231000	4,4'-Isopropylidenediphenol(bisphenol a)
157	2910.20	- Methyloxirane (propylene oxide)
	2910200000	2. Methyloxirane (propylene oxide)
158	2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)
	2910300000	3. 1-Chloro-2,3-epoxypropane (epichlorohydrin)
159	2914.11	- Acetone
	2914110000	Acetone
160	2915.21	- Acetic acid
	2915210000	Acetic acid
161	2915.31	- Ethyl acetate
	2915310000	A. Ethyl acetate
162	2915.32	- Vinyl acetate
	2915320000	B. Vinyl acetate
163	2915.33	- n-Butyl acetate
	2915339000	(2) Other
164	2916.11	- Acrylic acid and its salts
	2916111000	Acrylic acid
165	2916.12	- Esters of acrylic acid
	2916121000	Ethyl acrylate
	2916122000	Methyl acrylate
	2916123000	Butyl acrylate
	2916124000	2-ethyl hexyl acrylate
166	2916.13	- Methacrylic acid and its salts
	2916131000	Methacrylic acid
167	2916.14	- Esters of methacrylic acid:
	2916141000	Methyl methacrylate
168	2905.43	- Mannitol
	2905430000	Mannitol
169	2917.32	- Dioctyl orthophthalates
	2917321000	Di-2-ethyl hexyl orthophthalate
	2917329000	Other
170	2917.34	- Other esters of orthophthalic acid
	2917342000	Diisodecyl orthophthalate
171	2917.35	- Phthalic anhydride
	2917350000	E. Phthalic anhydride
172	2917.39	- Other:
	2917391000	Isophthalic acid
173	2934.99	- Other:
	2934999000	(4) Other
174	3102.10	- Urea, whether or not in aqueous solution
	3102100000	Urea,whether or not in aqueous solution

No.	HS CODE	DESCRIPTION
175	3305.10	- Shampoos:
	3305100000	Shampoos
176	3305.90	- Other:
	3305901000	Hair rinses
177	3401.11	- For toilet use, (including medicated products):
	3401119000	(2) Other
178	3401.19	- Other:
	3401191090	Other
179	3401.20	- Soap in other forms:
	3401200000	2. Soap in other forms
180	3702.42	- Of a width exceeding 610 mm and of a length exceeding
	3702423000	For printed circuit board
181	3706.10	- Of a width of 35 mm or more:
	3706105020	(2) Positives
182	3707.90	- Other:
	3707902100	For colour photography
	3707902920	For graphic art
	3707903100	For colour photography
183	3809.93	- Of a kind used in the leather or like industries
	3809930000	Of a kind used in the leather or like industries
184	3811.21	- Containing petroleum oils or oils obtained from bituminous minerals:
	3811210000	Containing petroleum oils or oils obtained from bituminous minerals
185	3812.20	- Compound plasticisers for rubber or plastics
	3812200000	Compound plasticisers for rubber or plastics
186	3817.00	- Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those
	3817000000	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02.
187	3823.11	- Stearic acid
	3823110000	Stearic acid
188	3823.19	- Other:
	3823192000	Acid oils from refining
189	3823.70	- Industrial fatty alcohols
	3823704000	Lauryl alcohol
190	3901.10	- Polyethylene having a specific gravity of less than 0.94:
	3901100000	Polyethylene having a specific gravity of less than 0.94
191	3901.20	- Polyethylene having a specific gravity of 0.94 or more:
	3901201000	Of pulp
	3901209000	Other
192	3901.30	- Ethylene-vinyl acetate copolymers:
	3901300000	Ethylene-vinyl acetate copolymers
193	3901.90	- Other:
	3901900000	Other
194	3902.10	- Polypropylene:
	3902100000	Polypropylene
195	3902.30	- Propylene copolymers:
	3902300000	Propylene copolymers
196	3903.90	- Other:
	3903909000	Other
197	3904.10	- Poly(vinyl chloride), not mixed with any other substances:

No.	HS CODE	DESCRIPTION
	3904100000	Poly(vinyl chloride), not mixed with any other substances
198	3904.30	- Vinyl chloride-vinyl acetate copolymers:
	3904300000	Vinyl chloride-vinyl acetate copolymers
199	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:
	3905300000	3. Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups
200	3906.10	- Poly(methyl methacrylate):
	3906100000	Poly(methyl methacrylate)
201	3906.90	- Other:
	3906909000	Other
202	3907.20	- Other polyethers:
	3907202000	Polyoxypropylene(polypropylene glycol)
203	3907.40	- Polycarbonates:
	3907400000	4. Polycarbonates
204	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12
	3908101000	Polyamide -6
	3908102000	Polyamide -6.6
	3908103000	Polyamide -11, -12, -6.9, -6.10, -6.12
205	3908.90	- Other:
	3908900000	Other
206	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)
	4002709000	Other
207	4007.00	Vulcanised rubber thread and cord.
	4007001000	Rubber thread
208	4407.10	- Coniferous:
	4407101000	Cedar
	4407102000	Oregon pine
	4407103000	Red pine
	4407104000	White wood or fir
	4407105000	Larch
	4407107000	Spruce
	4407108000	Radiata pine
	4407109000	Other
209	4407.24	- Virola, Mahogany (Swietenia spp.), Imbuia and Balsa:
	4407241000	(1)Virola
	4407242000	(2)Mahogany (Swietenia spp.)
	4407243000	(3)Imbuia
	4407244000	(4)Balsa
210	4407.25	- Dark Red Meranti, Light Red Meranti and Meranti Bakau:
	4407250000	B. Dark Red Meranti,Light Red Meranti,and Meranti Bakau
211	4407.26	- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:
	4407260000	C. White Lauan,White Meranti,White Seraya,Yellow Meranti and Alan
212	4407.29	- Other:
	4407291000	(1) Keruing,Ramin,Kapur,Jonkong,Merbau,Jelutong and Kempas
	4407292000	(2) Teak
	4407293000	(3) Okoume,Obeche,Sapelli,Sipo,Acajou,d'afrique,Makore,Iroko,Tiama,Mansonias,Ilo mba,Dibetou Limba and Azobe

No.	HS CODE	DESCRIPTION
	4407299000	(4) Other
213	4407.91	- Of oak (Quercus spp.):
	4407910000	A. Of oak (Quercus spp.)
214	4407.92	- Of beech (Fagus spp.):
	4407920000	B. Of beech (Fagus spp.)
215	4407.99	- Other:
	4407991010	Rosewood
	4407991020	Ebonywood
	4407991030	Ash
	4407991040	Walnut
	4407991090	Other
	4407992000	(2) Lignum vitae
	4407993010	Aspen
	4407993020	Poplar
	4407993030	Maple
	4407993040	Elm
	4407993050	Birch
	4407993060	Basswood
	4407994000	(4) Paulownia
	4407999010	(a) Tropical woods, not specified in the foregoing
	4407999090	(b) Other
216	4410.32	- Surface-covered with melamine-impregnated paper
	4410320000	Surface-covered with melamine-impregnated paper
217	4410.33	- Surface-covered with decorative laminates of plastics
	4410330000	Surface-covered with decorative laminates of plastics
218	4410.39	- Other
	4410390000	Other
219	4410.90	- Other
	4410900000	Other
220	4411.29	- Other:
	4411291090	Other
	4411299000	Other
221	4411.31	- Not mechanically worked or surface covered
	4411310000	Not mechanically worked or surface covered
222	4412.13	- With at least one outer ply of tropical woods specified in
	4412131000	Of a thickness less than 3.2 mm
	4412132000	Of a thickness less than 4 mm but not less than 3.2 mm
	4412133000	Of a thickness not more than 6 mm but not less than 4 mm
	4412136000	Of a thickness not less than 15 mm
223	4412.14	- Other, with at least one outer ply of non-coniferous wood:
	4412141000	Of a thickness less than 3.2 mm
	4412142000	Of a thickness less than 4 mm but not less than 3.2 mm
	4412143000	Of a thickness not more than 6 mm but not less than 4 mm
	4412144000	Of a thickness less than 12 mm but not less than 6 mm
	4412145000	Of a thickness less than 15 mm but not less than 12 mm
	4412146000	Of a thickness not less than 15 mm
224	4412.19	- Other:
	4412191011	Of a thickness less than 6 mm

No.	HS CODE	DESCRIPTION
	4412191019	Other
	4412191091	Of a thickness less than 6 mm
	4412191099	Other
225	4412.22	- With at least one ply of tropical wood specified in Subheading
	4412220000	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
226	4412.23	- Other, containing at least one layer of particle board
	4412230000	Other,containing at least one layer of particle board
227	4412.29	- Other
	4412291000	Plywood
	4412292090	Other
228	4412.92	- With at least one ply of tropical wood specified in Subheading
	4412920000	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter
229	4412.93	- Other, containing at least one layer of particle board
	4412930000	Other,containing at least one layer of particle board
230	4412.99	- Other
	4412991010	With both outer ply of coniferous wood
	4412991090	Other
	4412992090	Other
231	4413.00	Densified wood, in blocks, plates, strips or profile shapes.
	4413000000	Densified wood,in blocks,plates,strips or profile shapes.
232	5106.10	- Containing 85% or more by weight of wool
	5106101000	Of all wool
	5106109000	Other
233	5106.20	- Containing less than 85% by weight of wool
	5106201000	Mixed with polyester fiber
	5106202000	Mixed with polyamide fiber
	5106203000	Mixed with acrylic fiber
	5106204000	Mixed with other synthetic fiber
	5106209000	Other
234	5107.10	- Containing 85% or more by weight of wool
	5107101000	Of all wool
	5107102000	Mixed with synthetic fiber
	5107109000	Mixed with other fiber
235	5107.20	- Containing less than 85% by weight of wool
	5107202000	Mixed with polyamide fiber,
	5107203000	Mixed with acrylic fiber,
	5107204000	Mixed with other synthetic fiber,
	5107209000	Mixed with other fiber
236	5108.10	- Carded
	5108100000	Carded
237	5108.20	- Combed
	5108200000	Combed
238	5109.10	- Containing 85% or more by weight of wool or of fine animal hair
	5109101000	Yarn of wool
	5109109000	Yarn of fine animal hair
239	5109.90	- Other
	5109901000	Yarn of wool

No.	HS CODE	DESCRIPTION
	5109909000	Yarn of fine animal hair
240	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn),
	5110000000	Yarn of coarse animal hair or of horsehair(including gimped horsehair yarn),whether or not put up for retail sale.
241	5111.11	- Of a weight not exceeding 300 g/m2:
	5111111000	Of wool
242	5204.11	- Containing 85% or more by weight of cotton
	5204110000	Containing 85% or more by weight of cotton
243	5204.19	- Other
	5204190000	Other
244	5205.21	- Measuring 714.29 decitex or more (not exceeding 14 metric number)
	5205211000	Unbleached or not mercerized
	5205219000	Other
245	5205.22	- Measuring less than 714.29 decitex but not less than 232.56 decitex
	5205221000	Unbleached or not mercerized
	5205229000	Other
246	5205.23	- Measuring less than 232.56 decitex but not less than 192.31 decitex
	5205231000	Unbleached or not mercerized
	5205239000	Other
247	5205.24	- Measuring less than 192.31 decitex but not less than 125 decitex
	5205241000	Unbleached or not mercerized
	5205249000	Other
248	5205.26	- Measuring less than 125 decitex but not less than 106.38 decitex
	5205261000	Unbleached or not mercerized
	5205269000	Other
249	5205.27	- Measuring less than 106.38 decitex but not less than 83.33 decitex
	5205271000	Unbleached or not mercerized
	5205279000	Other
250	5205.28	- Measuring less than 83.33 decitex (exceeding 120 metric number)
	5205281000	Unbleached or not mercerized
	5205289000	Other
251	5205.41	- Measuring per single yarn 714.29 decitex or more (not exceeding
	5205411000	Unbleached or not mercerized
	5205419000	Other
252	5205.42	- Measuring per single yarn less than 714.29 decitex but not less
	5205421000	Unbleached or not mercerized
	5205429000	Other
253	5205.43	- Measuring per single yarn less than 232.56 decitex but not less
	5205431000	Unbleached or not mercerized
	5205439000	Other
254	5205.44	- Measuring per single yarn less than 192.31 decitex but not less
	5205441000	Unbleached or not mercerized
	5205449000	Other
255	5205.46	- Measuring per single yarn less than 125 decitex but not less than
	5205461000	Unbleached or not mercerized
	5205469000	Other
256	5205.47	- Measuring per single yarn less than 106.38 decitex but not less
	5205471000	Unbleached or not mercerized

No.	HS CODE	DESCRIPTION
	5205479000	Other
257	5205.48	- Measuring per single yarn less than 83.33 decitex (exceeding
	5205481000	Unbleached or not mercerized
	5205489000	Other
258	5208.12	- Plain weave, weighing more than 100 g/m2
	5208120000	Plain weave,weighing more than 100 g/m ²
259	5208.29	- Other fabrics
	5208290000	Other fabrics
260	5402.33	- Of polyesters
	5402330000	Of polyesters
261	5402.43	- Of polyesters, other
	5402430000	Of polyesters,other
262	5402.49	- Other
	5402499000	Other
263	6103.43	- Of synthetic fibres
	6103430000	Of synthetic fibres
264	6105.10	- Of cotton
	6105100000	Of cotton
265	6105.20	- Of man-made fibres:
	6105201000	Of synthetic fibres
266	6106.20	- Of man-made fibres
	6106202000	Of artificial fibres
267	6109.90	- Of other textile materials:
	6109903010	T-shirts
268	6110.20	- Of cotton
	6110200000	Of cotton
269	6115.99	- Of other textile materials:
	6115990000	Of other textile materials
270	6202.11	- Of wool or fine animal hair
	6202110000	Of wool or fine animal hair
271	6203.11	- Of wool or fine animal hair
	6203110000	Of wool or fine animal hair
272	6203.31	- Of wool or fine animal hair
	6203310000	Of wool or fine animal hair
273	6203.32	- Of cotton
	6203320000	Of cotton
274	6203.41	- Of wool or fine animal hair:
	6203410000	Of wool or fine animal hair
275	6204.11	- Of wool or fine animal hair
	6204110000	Of wool or fine animal hair
276	6204.31	- Of wool or fine animal hair
	6204310000	Of wool or fine animal hair
277	6204.32	- Of cotton
	6204320000	Of cotton
278	6204.51	- Of wool or fine animal hair
	6204510000	Of wool or fine animal hair
279	6204.61	- Of wool or fine animal hair
	6204610000	Of wool or fine animal hair
280	6204.62	- Of cotton

No.	HS CODE	DESCRIPTION
	6204629000	Other
281	6205.20	- Of cotton
	6205200000	Of cotton
282	6208.29	- Of other textile materials:
	6208290000	Of other textile materials
283	6212.10	- Brassières:
	6212109000	Other
284	6214.10	- Of silk or silk waste
	6214100000	Of silk or silk waste
285	6216.00	Gloves, mittens and mitts.
	6216009000	Other
286	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals
	6901003000	Tiles
287	6907.90	- Other:
	6907901000	Of porcelain or china
	6907909000	Other
288	6908.90	- Other:
	6908909000	Other
289	6909.11	- Of porcelain or china
	6909110000	Of porcelain or china
290	6910.10	- Of porcelain or china
	6910101000	Wash basins
	6910103000	Water closet pans
291	7005.21	- Coloured throughout the mass (body tinted), opacified, flashed or
	7005212000	More than 2 mm but not more than 3 mm in thickness
	7005213000	More than 3 mm but not more than 4 mm in thickness
292	7408.11	- Of which the maximum cross-sectional dimension exceeds 6 mm:
	7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm
293	8408.10	- Marine propulsion engines:
	8408101000	With a rating not exceeding 300kw
	8408102000	With a rating more than 300kw,not exceeding 2,000kw
	8408103000	With a rating more than 2,000kw
294	8408.90	- Other engines:
	8408909010	(1) Internal combustion engines for ships
295	8409.99	- Other:
	8409993010	Of internal combustion engines with a rating not exceeding 300kw
	8409993020	Of internal combustion engines with a rating exceeding 300kw,but not exceeding 2,000kw
296	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:
	8413303000	For marine
297	8482.10	- Ball bearings
	8482100000	1. Ball bearings
298	8506.10	- Manganese dioxide:
	8506101000	A. Manganese batteries
	8506102000	B. Alkali manganese batteries
299	8544.51	- Fitted with connectors:
	8544519090	Other
300	8544.59	- Other:

No.	HS CODE	DESCRIPTION
	8544591000	Rubber insulated wire
301	8544.60	- For a voltage exceeding 1 kV but not exceeding 36 kV:
	8544603010	Plastic insulated wire
302	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.
	8712001000	Racing bicycles
	8712009010	For transportation of goods
	8712009020	Tricycles
	8712009090	Other
303	8714.91	- Frames and forks, and parts thereof:
	8714911000	Frames
	8714912000	Forks
	8714919000	Other parts
304	8714.92	- Wheel rims and spokes:
	8714921000	Wheel Rims
	8714922000	Spokes
305	8714.93	- Hubs, other than coaster braking hubs and hub brakes, and
	8714931000	Hubs, other than coaster braking hubs and hub brakes
	8714932000	Free-wheel sprocket-wheels
306	8714.94	- Brakes, including coaster braking hubs and hub brakes, and parts thereof:
	8714941000	Coaster braking hubs and hub brakes
	8714942000	Other brakes
	8714949000	Parts thereof
307	8714.95	- Saddles:
	8714950000	Saddles
308	8714.96	- Pedals and crank-gear, and parts thereof:
	8714961000	Pedals
	8714962000	Crankgear
	8714969000	Parts thereof
309	8714.99	- Other:
	8714990000	Other
310	9406.00	Prefabricated buildings.
	9406001000	Of wood

APPENDIX 1 SENSITIVE LIST

Lao PDR:

NO.	HS CODE	DESCRIPTION
1	0103.92	- Weighing equal or more than 50 kg.
2	0105.11	- Fowls of the species <i>Gallus domestic</i>
3	0105.19	- Other.
4	0105.92	- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g
5	0105.99	- Other.
6	0106.12	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)
7	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled frozen, salted, in brine, dried or smoked.
8	1006.10	- Rice in the husk (paddy or rough)
9	1006.20	- Husked (brown) rice
10	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed
11	1006.40	- Broken
12	1701.91	- Containing added flavouring or colouring matter
13	2401.10	- Tobacco, not stemmed/stripped
14	2401.20	- Tobacco, partly or wholly stemmed/stripped
15	2401.30	- Tobacco refuse:
16	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
17	3003.20	- Containing other antibiotics
18	3003.31	- Containing insulin
19	3003.39	- Other
20	3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics
21	3003.90	- Other
22	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
23	3004.20	- Containing other antibiotics
24	3004.31	- Containing insulin
25	3004.32	- Containing corticosteroid hormones, their derivatives and structural analogues
26	3004.39	- Other
27	3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics
28	3004.50	- Other medicaments containing vitamins or other products of heading 29.36
29	3004.90	- Other
30	3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l
31	3925.20	- Doors, windows and their frames and thresholds for doors
32	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
33	3925.90	- Other
34	3926.10	- Office or school supplies
35	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)
36	3926.30	- Fittings for furniture, coachwork or the like
37	3926.40	- Statuettes and other ornamental articles

NO.	HS CODE	DESCRIPTION
38	3926.90	- Other
39	4010.11	- Reinforced only with metal
40	4010.12	- Reinforced only with textile materials
41	4010.13	- Reinforced only with plastics
42	4010.19	- Other
43	4010.31	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm
44	4010.32	- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm
45	4010.33	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm
46	4010.34	- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm
47	4010.35	- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm
48	4010.36	- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm
49	4010.39	- Other
50	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)
51	4011.20	- Of a kind used on buses or lorries
52	4011.30	- Of a kind used on aircraft
53	4011.40	- Of a kind used on motorcycles
54	4011.50	- Of a kind used on bicycles
55	4011.61	- Of a kind used on agricultural or forestry vehicles and machines
56	4011.62	- of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm
57	4011.63	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm
58	4011.69	- Other
59	4011.92	- Of a kind used on agricultural or forestry vehicles and machines
60	4011.93	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm
61	4011.94	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm
62	4011.99	- Other
63	4012.11	- Of a kind used on motor cars (including station wagons and racing cars)
64	4012.12	- Of a kind used on buses or lorries
65	4012.13	- Of a kind used on aircraft
66	4012.19	- Other
67	4012.20	- Used pneumatic tyres
68	4012.90	- Other
69	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries
70	4013.20	- Of a kind used on bicycles
71	4013.90	- Other
72	4203.10	- Articles of apparel
73	4203.21	- Specially designed for use in sports
74	4203.29	- Other gloves, mittens and mitts
75	4203.30	- Belts and bandoliers
76	4203.40	- Other clothing accessories
77	4204.00	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses.

NO.	HS CODE	DESCRIPTION
78	4205.00	Other articles of leather or of composition leather.
79	4206.10	- Catgut
80	4206.90	- Other
81	4301.10	- Of mink, whole, with or without head, tail or paws
82	4301.30	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws
83	4301.60	- Of fox, whole, with or without head, tail or paws
84	4301.70	- Of seal, whole, with or without head, tail or paws
85	4301.80	- Other furskins, whole, with or without head, tail or paws
86	4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use
87	4302.11	- Of mink
88	4302.13	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb
89	4302.19	- Other
90	4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled
91	4302.30	- Whole skins and pieces or cuttings thereof, assembled
92	4501.10	- Natural cork, raw or simply prepared
93	4501.90	- Other
94	4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
95	4503.10	- Corks and stoppers
96	4503.90	- Other
97	4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs
98	4504.90	- Other
99	4818.10	- Toilet paper
100	4818.20	- Handkerchiefs, cleansing or facial tissues and towels
101	4818.30	- Tablecloths and serviettes
102	4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles
103	4818.50	- Articles of apparel and clothing accessories
104	4818.90	- Other
105	6101.10	- Of wool or fine animal hair
106	6101.20	- Of cotton
107	6101.30	- Of man-made fibres
108	6101.90	- Of other textile materials
109	6102.10	- Of wool or fine animal hair
110	6102.20	- Of cotton
111	6102.30	- Of man-made fibres
112	6102.90	- Of other textile materials
113	6103.11	- Of wool or fine animal hair
114	6103.12	- Of synthetic fibres
115	6103.19	- Of other textile materials
116	6103.21	- Of wool or fine animal hair
117	6103.22	- Of cotton
118	6103.23	- Of synthetic fibres
119	6103.29	- Of other textile materials
120	6103.31	- Of wool or fine animal hair
121	6103.32	- Of cotton

NO.	HS CODE	DESCRIPTION
122	6103.33	- Of synthetic fibres
123	6103.39	- Of other textile materials
124	6103.41	- Of wool or fine animal hair
125	6103.42	- Of cotton
126	6103.43	- Of synthetic fibres
127	6103.49	- Of other textile materials
128	6104.11	- Of wool or fine animal hair
129	6104.12	- Of cotton
130	6104.13	- Of synthetic fibres
131	6104.19	- Of other textile materials
132	6104.21	- Of wool or fine animal hair
133	6104.22	- Of cotton
134	6104.23	- Of synthetic fibres
135	6104.29	- Of other textile materials
136	6104.31	- Of wool or fine animal hair
137	6104.32	- Of cotton
138	6104.33	- Of synthetic fibres
139	6104.39	- Of other textile materials
140	6104.41	- Of wool or fine animal hair
141	6104.42	- Of cotton
142	6104.43	- Of synthetic fibres
143	6104.44	- Of artificial fibres
144	6104.49	- Of other textile materials
145	6104.51	- Of wool or fine animal hair
146	6104.52	- Of cotton
147	6104.53	- Of synthetic fibres
148	6104.59	- Of other textile materials
149	6104.61	- Of wool or fine animal hair
150	6104.62	- Of cotton
151	6104.63	- Of synthetic fibres
152	6104.69	- Of other textile materials
153	6105.10	- Of cotton
154	6105.20	- Of man-made fibres
155	6105.90	- Of other textile materials
156	6106.10	- Of cotton
157	6106.20	- Of man-made fibres
158	6106.90	- Of other textile materials
159	6107.11	- Of cotton
160	6107.12	- Of man-made fibres
161	6107.19	- Of other textile materials
162	6107.21	- Of cotton
163	6107.22	- Of man-made fibres
164	6107.29	- Of other textile materials
165	6107.91	- Of cotton
166	6107.92	- Of man-made fibres
167	6107.99	- Of other textile materials
168	6108.11	- Of man-made fibres
169	6108.19	- Of other textile materials
170	6108.21	- Of cotton

NO.	HS CODE	DESCRIPTION
171	6108.22	- Of man-made fibres
172	6108.29	- Of other textile materials
173	6108.31	- Of cotton
174	6108.32	- Of man-made fibres
175	6108.39	- Of other textile materials
176	6108.91	- Of cotton
177	6108.92	- Of man-made fibres
178	6108.99	- Of other textile materials
179	6109.10	- Of cotton
180	6109.90	- Of other textile materials
181	6702.10	- Of plastics
182	6702.90	- Of other materials
183	8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore
184	8214.20	- Manicure or pedicure sets and instruments (including nail files)
185	8214.90	- Other
186	8414.51	- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W
187	8414.59	- Other
188	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm
189	8414.80	- Other
190	8414.90	- Parts
191	8415.10	- Window or wall types, self-contained or "split-system"
192	8415.20	- Of a kind used for persons, in motor vehicles
193	8415.81	- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)
194	8415.82	- Other, incorporating a refrigerating unit
195	8415.83	- Not incorporating a refrigerating unit
196	8415.90	- Parts
197	8418.10	- Combined refrigerator-freezers, fitted with separate external doors
198	8418.21	- Compression-type
199	8418.22	- Absorption-type, electrical
200	8418.29	- Other
201	8418.30	- Freezers of the chest type, not exceeding 800 l capacity
202	8418.40	- Freezers of the upright type, not exceeding 900 l capacity
203	8418.50	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture
204	8418.61	- Compression type units whose condensers are heat exchangers
205	8418.69	- Other
206	8418.91	- Furniture designed to receive refrigerating or freezing equipment
207	8418.99	- Other
208	8422.30	- Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages
209	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)
210	8422.90	- Parts.
211	8423.10	- Personal weighing machines, including baby scales; household scales
212	8423.20	- Scales for continuous weighing of goods on conveyors.

NO.	HS CODE	DESCRIPTION
213	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales
214	8423.81	- Having a maximum weighing capacity not exceeding 30 kg
215	8423.82	- Having a maximum weighing capacity not exceeding 30 kg but not exceeding 5,000 kg
216	8423.89	- Other.
217	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery
218	8424.10	- Fire extinguishers, whether or not charged
219	8424.20	- Spray guns and similar appliances
220	8424.30	- Steam or sand blasting machines and similar jet projecting machines
221	8424.81	- Agricultural or horticultural
222	8424.89	- Other
223	8424.90	- Parts
224	8425.11	- Powered by electric motor
225	8425.19	- Other
226	8425.20	- Pit - head winding gear; winches specially designed for use underground
227	8425.31	- Powered by electric motor
228	8425.39	- Other
229	8425.41	- Built - in jacking systems of a type used in garages
230	8425.42	- Other jacks and hoists, hydraulic
231	8425.49	- Other.
232	8426.11	- on fixed support
233	8426.20	- Tower cranes
234	8426.30	- Portal or pedestal jib cranes
235	8426.41	- On tyres
236	8526.49	- Other
237	8427.90	- Other trucks
238	8428.39	- Other
239	8429.11	- Track laying
240	8429.20	- Graders and levelers
241	8429.30	- Scrapers
242	8429.40	- Tamping machines and road roller
243	8429.59	- Other
244	8516.10	- Electric instantaneous or storage water heaters and immersion heaters
245	8516.21	- Storage heating radiators
246	8516.29	- Other
247	8516.31	- Hair dryers
248	8516.32	- Other hair-dressing apparatus
249	8516.33	- Hand-drying apparatus
250	8516.40	- Electric smoothing irons
251	8516.50	- Microwave ovens
252	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters
253	8516.71	- Coffee or tea makers
254	8516.72	- Toasters
255	8516.79	- Other
256	8516.80	- Electric heating resistors
257	8516.90	- Parts
258	8517.11	- Line telephone sets with cordless handsets
259	8517.19	- Other

NO.	HS CODE	DESCRIPTION
260	8517.21	- Facsimile machines
261	8517.22	- Teleprinters
262	8517.30	- Telephonic or telegraphic switching apparatus
263	8517.50	- Other apparatus, for carrier-current line systems or for digital line systems
264	8517.80	- Other apparatus
265	8517.90	- Parts
266	8518.10	- Microphones and stands therefor
267	8518.21	- Single loudspeakers, mounted in their enclosures
268	8518.22	- Multiple loudspeakers, mounted in the same enclosure
269	8518.29	- Other
270	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers
271	8518.40	- Audio-frequency electric amplifiers
272	8518.50	- Electric sound amplifier sets
273	8518.90	- Parts
274	8519.10	- Coin- or disc-operated record-players
275	8519.21	- Without loudspeaker
276	8519.29	- Other
277	8519.31	- With automatic record changing mechanism
278	8519.39	- Other
279	8519.40	- Transcribing machines
280	8519.92	- Pocket-size cassette-players
281	8519.93	- Other, cassette type
282	8519.99	- Other
283	8520.10	- Dictating machines not capable of operating without an external source of power
284	8520.20	- Telephone answering machines
285	8520.32	- Digital audio type
286	8520.33	- Other, cassette-type
287	8520.39	- Other
288	8520.90	- Other
289	8521.10	- Magnetic tape-type
290	8521.90	- Other
291	8522.10	- Pick-up cartridges
292	8522.90	- Other
293	8523.11	- Of a width not exceeding 4mm
294	8523.12	- Of a width exceeding 4mm but not exceeding 6.5mm
295	8523.13	- Of a width exceeding 6.5mm
296	8523.20	- Magnetic discs
297	8523.30	- Cards incorporating a magnetic stripe
298	8523.90	- Other
299	8524.10	- Gramophone records
300	8524.31	- For reproducing phenomena other than sound or image
301	8524.32	- For reproducing sound only
302	8524.39	- Other
303	8524.40	- Magnetic tapes for reproducing phenomena other than sound or image
304	8524.51	- Of a width not exceeding 4 mm
305	8524.52	- Of a width exceeding 4 mm but not exceeding 6.5 mm
306	8524.53	- Of a width exceeding 6.5 mm
307	8524.60	- Cards incorporating a magnetic stripe

NO.	HS CODE	DESCRIPTION
308	8524.91	- For reproducing phenomena other than sound or image
309	8524.99	- Other
310	8527.12	- Pocket-size radio cassette-players
311	8527.13	- Other apparatus combined with sound recording or reproducing apparatus
312	8527.19	- Other
313	8527.21	- Combined with sound recording or reproducing apparatus
314	8527.29	- Other
315	8527.31	- Combined with sound recording or reproducing apparatus
316	8527.32	- Not combined with sound recording or reproducing apparatus but combined with a clock
317	8527.39	- Other
318	8527.90	- Other
319	8528.12	- Colour
320	8528.13	- Black and white or other monochrome
321	8528.21	- Colour
322	8528.22	- Black and white or other monochrome
323	8528.30	- Video projectors
324	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith
325	8529.90	- Other
326	8714.20	- Of carriages for disabled persons

APPENDIX 1 SENSITIVE LIST

Malaysia:

BIL	HS CODE	DESCRIPTION
1	040110	- Of a fat content, by weight, not exceeding 1%
	040110900	-Other
2	040120	- Of a fat content, by weight, exceeding 1% but not exceeding 6%
	040120900	-Other
3	040130	- Of a fat content, by weight, exceeding 6%
	040130900	-Other
4	080300	-Bananas, incl. plantains, fresh or dried
	080300100	-pisang mas
	080300200	-pisang rastali
	080300300	-pisang berangan
	080300400	-pisang embun
	080300900	-other
5	080430	Fresh or dried pineapples
	080430000	- Pineapples
6	080450	- Guavas, mangoes and mangosteens
	080450100	-guavas
	080450200	-mangoes
	080450300	-mangosteens
7	080711	Fresh watermelons
	080711000	-Watermelons
8	080719	Other
	080719000	- Other
9	080720	Fresh pawpaws "papayas"
	080720100	-Mardi backcross solo (betik solo)
	080720900	-Other
10	081060	- Durians
	081060000	- Durians
11	081090	- Other
	081090110	-rambutan
	081090130	-langsar
	081090140	-jack fruit (cempedak and nangka)
	081090150	-mata kucing (including longan)
	081090160	-cikus
	081090170	-star fruits
	081090190	-Other
12	250820	Decolourizing earths and fuller's earth
	250820100	-fuller's earth
13	252329	- Other
	252329100	-coloured cements
14	280610	Hydrogen chloride "hydrochloric acid"
	280610000	- Hydrogen chloride (hydrochloric acid)
15	280700	-Sulphuric acid; oleum

	280700000	-Sulphuric acid; oleum
16	280910	Diphosphorous pentaoxide
	280910000	- Diphosphorus pentaoxide
17	280920	Phosphoric acid, polyphosphoric acids:polyphosphoric acids
	280920190	-Other
	280920910	-orthophosphoric acid
	280920990	-Other
18	281511	Solid
	281511000	- Solid
19	281512	-In aqueous solution (soda lye or liquid soda)
	281512000	- In aqueous solution (soda lye or liquid soda)
20	281700	-Zinc oxide; zinc peroxide.
	281700000	-Zinc oxide; zinc peroxide
21	282300	-Titanium oxides
	282300000	-Titanium oxides
22	282890	- Other
	282890100	-sodium hypochlorite
23	283322	- Of aluminium
	283322000	- Of aluminium
24	283911	- Sodium metasilicates
	283911000	- Sodium metasilicates
25	283919	- Other
	283919000	- Other
26	284910	- Of calcium
	284910000	- Of calcium
27	290311	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)
	290311100	-Chloromethane "methyl chloride" and chloroethane "ethyl chloride"
28	292242	Glutamic acid and its salts
	292242100	-glutamic acid
	292242200	-monosodium glutamate
29	320611	Containing 80% or more by weight of titanium dioxide calculated on the dry matter
	320611000	- Containing 80% or more by weight of titanium dioxide calculated on the dry matter
30	320619	Other
	320619000	- Other
31	320810	Based on polyesters
	320810000	- Based on polyesters
32	321290	Other
	321290190	-Other ;Dye put up for retail sale
33	330520	Preparations for permanent waving or straightening
	330520000	- Preparations for permanent waving or straightening
34	330530	Hair lacquers
	330530000	- Hair lacquers
35	340600	Candles, tapers, and the like.
	340600100	-Of paraffin wax
	340600900	-Of other materials
36	360410	Fireworks
	360410000	- Fireworks
37	360490	Other
	360490200	-miniature pyrotechnic ammunition and percussion caps for toys

	360490900	-Other
38	381400	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.
	381400100	-paint removers
	381400200	-thinners
	381400300	-organic composite solvents containing CFC-11, CFC-12, CFC-113, CFC-114 and/or CFC-115
	381400900	-Other
39	390110	Polyethylene having a specific gravity of less than 0.94
	390110000	- Polyethylene having a specific gravity of less than 0.94
40	390120	Polyethylene having a specific gravity of 0.94 or more
	390120000	- Polyethylene having a specific gravity of 0.94 or more
41	390210	Polypropylene
	390210300	-resins
42	390230	Propylene copolymers
	390230000	- Propylene copolymers
43	391530	Of polymers of vinyl chloride
	391530100	-non-rigid cellular products in the form of blocks
	391530900	-Other
44	391690	Of other plastics
	391690290	-Other
45	391810	Of polymers of vinyl chloride
	391810900	- Of polymers of vinyl chloride
46	391990	Other
	391990190	-Of hardened proteins
	391990911	-of polypropylene
47	392020	Of polymers of propylene
	392020100	-Plates and sheets
48	392030	Of polymers of styrene
	392030120	-tiles
49	392043	Containing by weight not less than 6% of plasticisers
	392043110	-tiles
50	392049	Other
	392049000	-Other
51	392061	Of polycarbonates
	392061290	-Other
52	392069	Of other polyesters
	392069900	-Other
53	392091	Of poly(vinyl butyral)
	392091120	-tiles
54	392093	Of amino-resins
	392093900	-Other
55	392094	Of phenolic resins
	392094190	-Other
56	392099	Of other plastics
	392099290	-Other
57	392111	Of polymers of styrene
	392111100	-Plates and sheets
	392111200	-Film
	392111910	-non-rigid blocks
	392111990	-Other

58	392112	Of polymers of vinyl chloride
	392112000	-polymers of vinyl chloride
59	392113	Of polyurethanes
	392113100	- polyurethanes: Plates and sheets
60	392114	Of regenerated cellulose
	392114200	-film
61	392119	Of other plastic
	392119103	-plates and sheets
	392119104	-film
	392119109	-Other
	392119120	-plates and sheets
	392119199	-Other
62	392330	Carboys, bottles, flasks and similar articles
	392330000	-Carboys, bottles, flasks and similar articles
63	392530	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
	392530000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
64	392610	Office or school supplies
	392610000	- Office or school supplies
65	392690	Other
	392690190	-Other
	392690990	-Other
66	400911	Without fittings
	400911000	- Without fittings
67	400912	- With fittings
	400912000	- With fittings
68	400921	Without fittings
	400921000	- Without fittings
69	400922	With fittings
	400922000	- With fittings
70	400931	Without fittings
	400931000	- Without fittings
71	400932	- With fittings
	400932000	- With fittings
72	400942	With fittings
	400942000	- With fittings
73	401011	Reinforced only with metal
	401011000	- Reinforced only with metal
74	401013	Reinforced only with plastics
	401013000	- Reinforced only with plastics
75	401019	Other
	401019000	- Other
76	401031	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm
	401031000	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm
77	401032	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm
	401032000	-Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm
78	401033	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm

	401033000	- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm
79	401034	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm
	401034000	- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm
80	401035	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm
	401035000	- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm
81	401036	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm
	401036000	- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm
82	401039	Other
	401039100	Of an trapezoidal cross-section (V-belts) other than those of subheading 4010.31 000, 4010.32 000, 4010.33 000 and 4010.34 000
	401039900	Other
83	401110	Of a kind used on motor cars (including station wagons and racing cars)
	401110000	- Of a kind used on motor cars (including station wagons and racing cars)
84	401120	Of a kind used on buses or lorries
	401120000	- Of kind used on buses on lorries
85	401130	Of a kind used on aircraft
	401130000	- Of a kind used on aircraft
86	401140	Of a kind used on motorcycles
	401140000	- Of a kind used on motorcycles
87	401150	Of a kind used on bicycles
	401150000	- Of a kind used on bicycles
88	401161	Of a kind used on agricultural or forestry vehicles and machines
	401161100	-Of a kind used on tractor, implement and earthmover
	401161900	-Other
89	401162	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm
	401162100	-Of a kind used on tractor, implement and earthmover
	401162200	-Of a kind used on forklift and industrial equipment
	401162900	-Other
90	401163	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm
	401163100	-Of a kind used on tractor, implement and earthmover
	401163200	-Of a kind used on forklift and industrial equipment
	401163900	-Other
91	401169	Other
	401169000	- Other
92	401192	Of a kind used on agricultural or forestry vehicles and machines
	401192100	-Of a kind used on tractor, implement and earthmover
	401192200	-Of a kind used on wheel-barrows
	401192900	-Other
93	401193	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm
	401193100	-Of a kind used on tractor, implement and earthmover
	401193200	-Of a kind used on wheel-barrows
	401193300	-Of a kind used on forklifts and industrial equipment
	401193900	-Other

94	401194	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm
	401194100	-Of a kind used on tractor, implement and earthmover
	401194200	-Of a kind used on forklifts and industrial equipment
	401194900	-Other
95	401199	Other
	401199000	- Other
96	401212	Of a kind used on buses or lorries
	401212000	Of a kind used on buses or lorries
97	401219	Other
	401219100	-Of a kind used on motor cycles including motor scooters
	401219200	-Of a kind used on bicycles
	401219310	-Of a kind used on tractor, implement and earthmover
	401219410	-Of a kind used on tractor, implement and earthmover
	401219420	-Of a kind used on forklifts and industrial equipment
	401219510	-Of a kind used on tractor, implement and earthmover
	401219520	-Of a kind used on forklifts and industrial equipment
98	401699	Other
	401699100	-parts and accessories of vehicles of headings 87.02, 87.03, 87.04 and 87.05
	401699200	-parts and accessories of vehicles of heading 87.11parts and accessories of vehicles of heading no 87.12 :
	401699310	-parts
	401699321	-mudguards
	401699329	-other
	401699400	-parts and accessories of vehicles of heading 87.13
	401699500	-parts and accessories of rotachutes of heading 88.04
	401699600	-rubber band
	401699700	-deck fenders
	401699800	-structural bearings (including bridge bearings)
	401699910	-rail pad
	401699990	-other
99	420219	Other
	420219900	-other
100	420229	Other
	420229000	- Other
102	420292	With outer surface of plastic sheeting or of textile materials
	420292900	other
103	480100	Newsprint, in rolls or sheets.
	480100100	-in rolls
104	540110	Of synthetic filaments
	540110100	-put up for retail sale
105	550810	Of synthetic staple fibres
	550810100	put up for retail sale
	550810200	not put up for retail sale
106	550820	- Of artificial staple fibres
	550820100	put up for retail sale
	550820200	not put up for retail sale
107	551110	- Of synthetic staple fibres, containing 85% or more by weight of such fibres
	551110900	other
108	551120	- Of synthetic staple fibres, containing less than 85% by weight of such fibres
	551120900	other

109	560110	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding
	560110100	sanitary towels
110	580124	- Warp pile fabrics, épinglé (uncut)
	580124110	with preparations of cellulose derivatives or of other plastics
	580124120	with oil or preparations with a basis of drying oil
	580124130	with rubber
	580124190	other
	580124900	Other
111	580125	- Warp pile fabrics, cut
	580125110	with preparations of cellulose derivatives or of other plastics
	580125120	with oil or preparations with a basis of drying oil
	580125130	with rubber
	580125190	other
	580125900	Other
112	580133	- Other weft pile fabrics
	580133110	with preparations of cellulose derivatives or of other plastics
	580133120	with oil or preparations with a basis of drying oil
	580133130	with rubber
	580133190	other
	580133900	Other
113	580134	- Warp pile fabrics, épinglé (uncut)
	580134110	with preparations of cellulose derivatives or of other plastics
	580134120	with oil or preparations with a basis of drying oil
	580134130	with rubber
	580134190	other
	580134900	Other
114	581092	- Of man-made fibres
	581092000	- Of man-made fibres
115	600121	- Of cotton
	600121000	- Of cotton
116	600122	- Of man-made fibres
	600122000	- Of man-made fibres
117	600191	- Of cotton
	600191000	- Of cotton
118	600192	- Of man-made fibres
	600192000	- Of man-made fibres
119	610899	- Of other textile materials
	610899000	- Of other textile materials
120	611599	- Of other textile materials
	611599000	- Of other textile materials
121	620319	- Of other textile materials
	620319000	- Of other textile materials
122	620469	- Of other textile materials
	620469000	- Of other textile materials
123	620590	- Of other textile materials
	620590000	- Of other textile materials
124	621290	- Other
	621290900	other
125	621600	Gloves, mittens and mitts.
	621600900	of other textile materials

126	630392	- Of synthetic fibres
	630392000	- Of synthetic fibres
127	640219	- Other
	640219000	- Other
128	640220	- Footwear with upper straps or thongs assembled to the sole by means of plugs
	640220000	- Footwear with upper straps or thongs assembled to the sole by means of plugs
129	640230	- Other footwear, incorporating a protective metal toe-cap
	640230000	- Other footwear, incorporating a protective metal toe-cap
130	640291	- Covering the ankle
	640291000	- Covering the ankle
131	640299	- Other
	640299000	- Other
132	640319	- Other
	640319900	other
133	640330	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
	640330000	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
134	640411	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like
	640411000	- Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like
135	640699	- Of other materials
	640699912	-middle or inner soles
	640699919	other
	640699990	other
136	680510	- On a base of woven textile fabric only
	680510000	- On a base of woven textile fabric only
137	680800	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.
	680800200	panels, boards, blocks and similar articles of wood shavings or of wood waste (including sawdust), chips, particles or other waste of wood, agglomerated with cement, plaster or other mineral binders
138	690790	- Other
	690790100	floor, hearth and wall tiles
	690790900	other
139	691010	- Of porcelain or china
	691010100	long bath
140	691090	- Other
	691090100	long bath
141	691110	- Tableware and kitchenware
	691110000	- Tableware and kitchenware
142	691190	- Other
	691190000	- Other
143	691200	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.
	691200000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
144	700319	- Other
	700319990	other
145	700330	- Profiles

	700330100	in square or rectangular shape (including those with one or two or three or four corners cut)
	700330900	other
146	700420	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer
	700420990	other
147	700490	- Other glass
	700490990	other
148	700510	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer
	700510910	in square or rectangular shape (including those with one or two or three or four corners cut)
	700510990	other
149	700529	- Other
	700529910	in square or rectangular shape (including those with one or two or three or four corners cut)
	700529990	other
150	700711	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels
	700711000	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels
151	700719	- Other
	700719000	- Other
152	700721	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels
	700721000	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels
153	700729	- Other
	700729000	- Other
154	700991	- Unframed
	700991000	- Unframed
155	700992	- Framed
	700992000	- Framed
156	701940	- Woven fabrics of rovings
	701940000	- Woven fabrics of rovings
157	720918	- Of a thickness of less than 0.5mm
	720918100	Containing by weight 0.6% or more of carbon
	720918910	of a thickness of 0.170mm or less
	720918990	Other
158	721011	- Of a thickness of 0.5 mm or more
	721011100	Containing by weight of 0.6% or more of carbon
159	721012	- Of a thickness of less than 0.5 mm
	721012100	containing by weight 0.6% or more of carbon
160	721030	- Electrolytically plated or coated with zinc
	721030100	Containing by weight of 0.6% or more of carbon
	721030910	Other: 1.5 mm or less in thickness
	721030920	more than 1.5mm but less than 3mm in thickness
	721030990	Other
161	721049	- Other
	721049100	Containing by weight 0.6% or more of carbon
	721049910	1.5 mm or less in thickness
	721049990	Other
162	721061	- Plated or coated with aluminium-zinc alloys

	721061110	containing by weight 0.6% or more of carbon
	721061210	1.5mm or less in thickness
	721061220	more than 1.5mm in thickness
	721061910	containing by weight of 0.6% or more of carbon
	721061921	1.5 mm or less in thickness
	721061922	more than 1.5mm in thickness
163	721069	- Other
	721069100	Containing by weight 0.6% or more of carbon
	721069910	1.5mm or less in thickness
	721069920	more than 1.5mm in thickness
164	721114	- Other, of a thickness of 4.75 mm or more
	721114110	Containing by weight 0.6% or more of carbon: universal plates
	721114121	not exceeding 25mm in width
	721114122	exceeding 25mm but not exceeding 400mm in width
	721114129	other
	721114190	other
	721114910	universal plates
	721114921	not exceeding 25 mm in width
	721114922	exceeding 25 mm but not exceeding 400mm in width
	721114929	other
	721114930	coils for re-rolling
	721114940	bars and rods
	721114950	corrugated
	721114990	other
165	721123	- Containing by weight less than 0.25% of carbon
	721123110	not exceeding 25mm in width
	721123120	exceeding 25mm but not more than 400mm in width
	721123190	other
	721123200	Bars and rods
	721123300	Corrugated
	721123910	of a thickness of 0.170mm or less
	721123990	other
166	721129	- Other
	721129111	not exceeding 25 mm in width
	721129112	exceeding 25 mm but not exceeding 400 mm in width
	721129119	other
	721129120	bars and rods
	721129130	corrugated
	721129191	of a thickness of 0.170mm or less
	721129199	other
	721129211	not exceeding 25mm in width
	721129212	exceeding 25mm but not exceeding 400mm in width
	721129219	other
	721129290	other
167	721190	- Other
	721190111	not exceeding 25 mm in width
	721190112	exceeding 25 mm but not more than 400 mm in width
	721190119	other
	721190190	Containing by weight 0.6% or more of carbon: hoop and strip:other
	721190911	not exceeding 25 mm in width

	721190912	exceeding 25 mm but not more than 400 mm in width
	721190919	Other
	721190920	bars and rods
	721190930	corrugated
	721190991	of a thickness of 0.170 mm or less
	721190999	Other
168	721210	- Plated or coated with tin
	721210110	universal plates
	721210121	not exceeding 25 mm in width
	721210122	exceeding 25 mm but not exceeding 400 mm in width
	721210129	other
	721210190	other
	721210911	not exceeding 25 mm in width
	721210912	exceeding 25 mm but not exceeding 400 mm in width
	721210919	Other
169	721220	- Electrolytically plated or coated with zinc
	721220110	universal plates
	721220121	not exceeding 25mm in width
	721220122	exceeding 25mm but not exceeding 400mm in width
	721220129	other
	721220190	other
	721220911	not exceeding 25mm in width
	721220912	exceeding 25mm but not exceeding 400mm in width
	721220919	other
	721220991	1.5mm or less in thickness
	721220999	other
170	721230	- Otherwise plated or coated with zinc
	721230110	universal plates
	721230121	not exceeding 25 mm in width
	721230122	exceeding 25 mm but not more than 400 mm in width
	721230129	other
	721230190	other
	721230911	not exceeding 25mm in width
	721230912	exceeding 25 mm but not more than 400 mm in width
	721230919	other
	721230991	1.5 mm or less in thickness
	721230999	other
171	721240	- Painted, varnished or coated with plastics
	721240110	universal plates
	721240121	not exceeding 25 mm in width
	721240122	exceeding 25 mm but not exceeding 400 mm in width
	721240129	other
	721240190	other
	721240911	not exceeding 25 mm in width
	721240912	exceeding 25 mm but not exceeding 400 mm in width
	721240919	Other
	721240991	1.5 mm or less in thickness
	721240992	more than 1.5mm in thickness
172	721250	- Otherwise plated or coated
	721250110	universal plates

	721250121	not exceeding 25 mm in width
	721250122	exceeding 25 mm but not more than 400 mm in width
	721250129	other
	721250190	other
	721250911	not exceeding 25 mm in width
	721250912	exceeding 25 mm but not more than 400 mm in width
	721250919	Other
	721250991	1.5 mm or less in thickness
	721250992	more than 1.5mm in thickness
173	721260	- Clad
	721260110	universal plates
	721260121	not exceeding 25 mm in width
	721260122	exceeding 25 mm but not exceeding 400 mm in width
	721260129	other
	721260190	other
	721260911	not exceeding 25 mm in width
	721260912	exceeding 25 mm but not exceeding 400 mm in width
	721260919	Other
	721260991	1.5 mm or less in thickness
	721260992	more than 1.5mm in thickness
174	721310	- Containing indentations, ribs, grooves or other deformations produced during the rolling process
	721310000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process
175	721320	- Other, of free-cutting steel
	721320000	- Of free-cutting steel
176	721399	- Other
	721399000	- Other
177	721491	- Of rectangular (other than square) cross-section
	721491900	Other
178	721499	- Other
	721499110	round
	721499910	round
	721499990	other
179	721510	- Of free-cutting steel, not further worked than cold-formed or cold-finished
	721510100	round
180	721550	- Other, not further worked than cold-formed or cold-finished
	721550910	round
	721550990	other
181	721590	- Other
	721590100	round
	721590900	other
182	721632	- I sections
	721632900	Of a thickness of 5 mm or less
183	721633	- H sections
	721633911	thickness of web of 9 mm and above
184	721710	- Not plated or coated, whether or not polished
	721710000	- not plated or coated, whether or not polished
185	721720	- Plated or coated with zinc
	721720000	- Plated or coated with zinc
186	721730	- Plated or coated with other base metals

	721730000	- Plated or coated with other base metals
187	721790	- Other
	721790000	- Other
188	722300	Wire of stainless steel.
	722300000	Wire of stainless steel
189	722920	- Of silico-manganese steel
	722920100	of a cross-sectional dimension of less than 5.5 mm
	722920900	other
190	730120	- Angles, shapes and sections
	730120000	- Angles, shapes and sections
191	730410	- Line pipe of a kind used for oil or gas pipelines
	730410000	- Line pipe of a kind used for oil or gas pipelines
192	730421	- Drill pipe
	730421000	- Drill pipe
193	730429	- Other
	730429000	- Other
194	730431	- Cold-drawn or cold-rolled (cold-reduced)
	730431900	other
195	730439	- Other
	730439900	other
196	730441	- Cold-drawn or cold-rolled (cold-reduced)
	730441100	high pressure hydro-electric conduits
	730441900	other
197	730449	- Other
	730449100	high pressure hydro-electric conduits
	730449900	other
198	730451	- Cold-drawn or cold-rolled (cold-reduced)
	730451100	high pressure hydro-electric conduits
199	730459	- Other
	730459100	high pressure hydro-electric conduits
200	730490	- Other
	730490100	high pressure hydro-electric conduits
	730490900	other
201	730511	- Longitudinally submerged arc welded
	730511000	- Longitudinally submerged arc welded
202	730520	- Casing of a kind used in drilling for oil or gas
	730520000	- Casing of a kind used in drilling for oil or gas
203	730610	- Line pipe of a kind used for oil or gas pipelines
	730610000	- Line pipe of a kind used for oil or gas pipelines
204	730620	- Casing and tubing of a kind used in drilling for oil or gas
	730620000	- Casing and tubing of a kind used in drilling for oil or gas
205	730630	- Other, welded, of circular cross-section, of iron or non-alloy steel
	730630000	- Other, welded, of circular cross-section, of iron or non-alloy steel
206	730640	- Other, welded, of circular cross-section, of stainless steel
	730640000	- Other, welded, of circular cross-section, of stainless steel
207	730650	- Other, welded, of circular cross-section, of other alloy steel
	730650000	- Other, welded, of circular cross-section, of other alloy steel
208	730660	- Other, welded, of non-circular cross-section
	730660000	- Other, welded, of non-circular cross-section
209	730690	- Other

	730690000	- Other
210	730792	- Threaded elbows, bends and sleeves
	730792100	of less than 15 cm in internal diameter
211	730793	- Butt welding fittings
	730793100	of less than 15 cm in internal diameter
212	730840	- Equipment for scaffolding, shuttering, propping or pit-propping
	730840100	of corrugated sheets, plates, hoop and strip, whether or not plated, coated or clad of a thickness of 1.5 mm or more but not exceeding 4.5 mm
	730840900	other
213	730890	- Other
	730890100	of corrugated sheets, plates, hoop and strip, whether or not plated, coated or clad of a thickness of 1.5 mm or more but not exceeding 4.5 mm
	730890910	guardrails
	730890990	other
214	730900	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.
	730900110	of tinplates
215	731290	- Other
	731290000	- Other
216	731420	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100cm ² or more
	731420000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more
217	731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.
	731700100	wire nails and staples
218	731815	- Other screws and bolts, whether or not with their nuts or washers
	731815000	- Other screws and bolts, whether or not with their nuts or washers
219	731816	- Nuts
	731816000	- Nuts
230	740811	- Of which the maximum cross-sectional dimension exceeds 6 mm
	740811000	- Of which the maximum cross-sectional dimension exceeds 6 mm
231	741999	- Other
	741999100	cigarette cases or boxes and similar articles
232	760692	- Of aluminium alloys
	760692000	- Of aluminium alloys
233	760820	- Of aluminium alloys
	760820000	- Of aluminium alloys
234	821510	- Sets of assorted articles containing at least one articles plated with precious metal
	821510100	plated with precious metal of iron or steel
	821510210	enamelled
	821510290	other
	821510900	other
235	821520	- Other sets of assorted articles
	821520110	enamelled
	821520190	other
	821520900	Other
236	821591	- Plated with precious metal

	821591100	handles
	821591900	other
237	830230	- Other mountings, fittings and similar articles suitable for motor vehicles
	830230900	other
238	831110	- Coated electrodes of base metal, for electric arc-welding
	831110000	- Coated electrodes of base metal, for electric arc-welding
239	841460	- Hoods having a maximum horizontal side not exceeding 120 cm
	841460990	other
240	841480	- Other
	841480520	Compressors other than those of subheadings Nos. 8414.30 and 8414.40:
		compressors for automotive air-conditioners
241	841490	- Parts
	841490110	blades for ceiling fans
	841490120	of subheading Nos. 8414.51 190, 8414.51 990, 8414.59 190 and 8414.59 990
	841490190	other
	841490300	For subheading No. 8414.80 200
242	841582	- Other, incorporating a refrigerating unit
	841582300	for use in road vehicles
	841582900	other
243	841583	- Not incorporating a refrigerating unit
	841583300	for use in road vehicles
	841583900	other
244	841590	- Parts
	841590900	other
245	841810	- Combined refrigerator-freezers, fitted with separate external doors
	841810110	not over 350 litres
	841810120	over 350 litres
	841810900	Other
246	841821	- Compression-type
	841821110	not over 350 litres
	841821120	over 350 litres
	841821910	not over 350 litres
	841821990	over 350 litres
247	841869	- Other
	841869100	domestic
	841869900	other
248	841891	- Furniture designed to receive refrigerating or freezing equipment
	841891000	- Furniture designed to receive refrigerating or freezing equipment
249	841899	- Other
	841899111	evaporators for automotive air-conditioners
	841899112	condensers for automotive air-conditioners
	841899119	other
	841899190	other
	841899210	evaporators and condensers
	841899290	other
250	842611	- Overhead travelling cranes on fixed support
	842611000	- Overhead travelling cranes on fixed support
251	842619	- Other
	842619100	bridge cranes
	842619200	other gantry cranes

252	842911	- Track laying
	842911000	- Track laying
253	842919	- Other
	842919000	- Other
254	842920	- Graders and levellers
	842920000	- Graders and levellers
255	842940	- Tamping machines and road rollers
	842940110	vibratory
256	843010	- Pile-drivers and pile-extractors
	843010000	- Pile-drivers and pile extractors
257	843031	- Self-propelled
	843031000	- Self-propelled
258	843039	- Other
	843039000	- Other
259	843049	- Other
	843049110	- wellhead module
	843049120	- intergrated production module
260	843050	- Other machinery, self-propelled
	843050000	- Other machinery, self-propelled
261	843069	- Other
	843069000	- Other
	843210	- Ploughs
	843210000	- Ploughs
262	843311	- Powered, with the cutting device rotating in a horizontal plane
	843311000	- Powered, with the cutting device rotating in a horizontal plane
263	843319	- Other
	843319000	- Other
264	843390	- Parts
	843390120	of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm
265	845190	- Parts
	845190100	of subheadings Nos. 8451.21 100 and 8451.29 100
266	850710	- Lead-acid, of a kind used for starting piston engines
	850710911	of a height (excluding terminals and handles) not more than 13 cm
	850710912	of a height (excluding terminals and handles) over 13 cm but not more than 23 cm
267	850720	- Other lead-acid accumulators
	850720911	of a height (excluding terminals and handles) not more than 13 cm
	850720912	of a height (excluding terminals and handles) over 13 cm but not more than 23 cm
268	850910	- Vacuum cleaners, including dry and wet vacuum cleaners
	850910000	- Vacuum cleaners, including dry and wet vacuum cleaners
269	850920	- Floor polishers
	850920000	- Floor polishes
270	850930	- Kitchen waste disposers
	850930000	- Kitchen waste disposers
271	850940	- Food grinders or mixers; fruit or vegetable juice extractors
	850940000	- Food grinders or mixers; fruit or vegetable juice extractors
272	850980	- Other appliances
	850980000	- Other appliances
273	850990	- Parts
	850990000	- Parts

274	851631	- Hair dryers
	851631000	- Hair dryers
275	851632	- Other hair-dressing apparatus
	851632000	- Other hair-dressing apparatus
276	851633	- Hand-drying apparatus
	851633000	- Hand-drying apparatus
277	851640	- Electric smoothing irons
	851640000	- Electric smoothing irons
278	851650	- Microwave ovens
	851650000	- Microwave ovens
279	851660	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters
	851660200	Electric kettles
	851660300	Rice Cookers
	851660400	Other ovens
	851660900	Other
280	851671	- Coffee or tea makers
	851671000	- Coffee or tea makers
281	851672	- Toasters
	851672000	- Toasters
282	851679	- Other
	851679000	- Other
283	852499	- Other
	852499900	Other
284	852812	- Colour
	852812111	with screen of 41.6 cm and below
	852812119	other
	852812900	Other
285	852813	- Black and white or other monochrome
	852813900	Other
286	852821	- Colour
	852821000	- Colour
287	852822	- Black and white or other monochrome
	852822000	- Black and white or other monochrome
288	852990	- Other
	852990100	for television
289	853630	- Other apparatus for protecting electrical circuits
	853630900	other
270	853650	- Other switches
	853650100	Staaters for electric motors
	853650210	not exceeding 30 amps
	853650220	other
271	853929	- Other
	853929000	- Other
272	853939	- Other
	853939000	- Other
273	854420	- Co-axial cable and other co-axial electric conductors
	854420100	natural or synthetic rubber insulated
	854420200	plastics insulated
274	854441	- Fitted with connectors
	854441210	natural or synthetic rubber insulated

	854441220	plastics insulated
	854441910	natural or synthetic rubber insulated
	854441920	plastics insulated
275	854449	- Other
	854449220	plastics insulated
276	854451	- Fitted with connectors
	854451220	plastics insulated
	854451920	plastics insulated
277	854459	- Other
	854459220	plastics insulated
278	854460	- Other electric conductors, for a voltage exceeding 1,000V
	854460120	plastics insulated
279	854810	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators
	854810220	6 volts and 12 volts electric accumulators of a height (excluding terminals and handles) not more than 23 cm
280	870120	- Road tractors for semi-trailers
	870120210	new
	870120220	old
281	870190	- Other
	870190200	tractors (power unit designed for hauling roller (drum module)
282	870210	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)
	870210110	completely knocked down
	870210121	completely built-up: new
	870210122	completely built-up: old
	870210910	completely knocked down
	870210990	completely built-up
283	870290	- Other
	870290110	completely knocked down
	870290121	completely built-up: new
	870290122	completely built-up: old
	870290910	completely knocked down
	870290990	completely built-up
284	870322	- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
	870322310	completely knocked down
285	870323	- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
	870323223	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870323224	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870323312	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870323323	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870323324	of a cylinder capacity 2,500 cc but not exceeding 3,000 cc
	870323911	of a cylinder capacity less than 1,800 cc
	870323923	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870323223	of a cylinder capacity 2,000 cc but not exceeding 2,500 cc
	870323293	of a cylinder capacity 2,000 cc but not exceeding 2,500 cc
286	870333	- Of a cylinder capacity exceeding 2,500cc
	870333221	of a cylinder capacity exceeding 2,500 cc but less than 3,000 cc
	870333921	of a cylinder capacity exceeding 2,500 cc but less than 3,000 cc
287	870390	- Other
	870390225	of a cylinder capacity 3,000 cc and above

288	870410	- Dumpers designed for off-highway use
	870410211	new
	870410219	old g.v.w. exceeding 38 tonnes:
	870410311	new
	870410319	old
289	870421	- Gross vehicle weight not exceeding 5t
	870421210	completely built-up: new
	870421220	old
290	870422	- g.v.w exceeding 5t but not exceeding 20t
	870422210	completely built-up: new
	870422220	old
291	870423	- g.v.w exceeding 20t
	870423210	completely built-up: new
	870423220	old
292	870431	- g.w.w not exceeding 5t
	870431210	new
	870431220	old
293	870432	- g.v.w. exceeding 5t
	870432210	new
	870432220	old
294	870490	- Other
	870490210	new
	870490220	old
295	870510	- Crane lorries
	870510000	- Crane lorries
296	870520	Mobile drilling derricks
	870520000	- Mobile drilling derricks
295	870530	- Fire fighting vehicles
	870530000	- Fire fighting vehicles
298	870540	- Concrete-mixer lorries
	870540000	- Concrete-mixer lorries
299	870590	- Other
	870590000	- Other
300	870600	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.
	870600200	For motor vehicles falling within subheading Nos. 8703.21 321, 8703.21 322, 8703.22 321, 8703.22 322, 8703.23 321, 8703.23 322, 8703.23 323, 8703.23 324, 8703.23 331, 8703.24 332, 8703.23 333, 8703.
	870600300	for motor vehicles falling within subheadings Nos. 8702.10 121, 8402.10 122, 8702.10 900, 8702.90 121, 8709.90 122 and 8702.90 900
	870600500	for motor vehicles falling within heading No. 87.05
	870600900	other
301	870710	- For the vehicles of 87.03
	870710200	For motor vehicles falling within subheading Nos. 8703.21 921, 8703.21 922, 8703.22 921, 8703.22 922, 8703.23 921, 8703.23 922, 8703.23 923, 8703.23 924, 8703.23 931, 8703.23 932, 8703.23 933, 8703.
	870710300	For motor vehicles falling within subheading Nos. 8703.21 221, 8703.21 222, 8703.21 321, 8703.21 322, 8703.21 400, 8703.22 221, 8703.22 222, 8703.22 321, 8703.22 322, 8703.22 400, 8703.23 221, 8703.23 222, 8703.23 223, 8703.
	870710900	other
302	870790	- Other
	870790200	for motor vehicles falling within headings Nos. 8702.10 121, 8702.10 122, 8702.10 900, 8702.90 121, 8702.90 122 and 8702.90 900

	870790300	for motor vehicles falling within heading No. 87.04
	870790900	other
303	870810	- Bumpers and parts thereof
	870810900	other
304	870821	- Safety seat belts
	870821000	- Safety seat belts
305	870829	- Other
	870829900	other
306	870831	- Mounted brake linings
	870831900	other
307	870839	- Other
	870839900	other
308	870840	- Gear boxes
	870840900	other
309	870850	- Drive-axles with differential, whether or not provided with other transmission components
	870850900	other
310	870860	- Non-driving axles and parts thereof
	870860900	other
311	870870	- Road wheels and parts and accessories thereof
	870870110	fitted with tyres
	870870910	fitted with tyres
	870870990	other
312	870880	- Suspension shock-absorbers
	870880900	other
313	870891	- Radiators
	870891900	other
314	870892	- Silencers and exhaust pipes
	870892900	other
315	870893	- Clutches and parts thereof
	870893900	other
316	870894	- Steering wheels, steering columns and steering boxes
	870894900	other
317	870899	- Other
	870899160	for subheading 8703.21 310, 8703.22 310, 8703.23 311, 8703.23 312, 8703.23 313, 8703.24 310, 8703.31 310, 8703.32 311, 8703.32 312, 8703.33 311, 8703.33 312, 8703.90 321, 8703.90 322, 8703.90 323 and 8703.90 324
	870899910	spokes and nipples
	870899920	parts and radiators
	870899930	crown wheels and pinions
	870899990	other
318	871110	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc
	871110100	auto-cycles (equipped with both a built-in engine and a pedal system)
	871110921	completely built-up: new
	871110929	other
319	871120	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc
	871120100	auto-cycles (equipped with both a built-in engine and a pedal system)
	871120913	exceeding 200 cc but not exceeding 250 cc
	871120921	not exceeding 150 cc

	871120922	exceeding 150 cc but not exceeding 200 cc
	871120923	exceeding 200 cc but not exceeding 250 cc
	871120991	not exceeding 150 cc
	871120992	exceeding 150 cc but not exceeding 200 cc
	871120993	exceeding 200 cc but not exceeding 250 cc
320	871190	- Other
	871190100	side-cars
	871190200	auto-cycles (equipped with both a built-in engine and a pedal system)
	871190390	completely built-up
	871190913	exceeding 200 cc but not exceeding 250 cc
	871190914	exceeding 250 cc but not exceeding 500 cc
	871190922	not exceeding 150 cc
	871190923	exceeding 150 cc but not exceeding 200 cc
	871190924	exceeding 200 cc but not exceeding 250 cc
	871190925	exceeding 250 cc but not exceeding 500 cc
	871190991	exceeding 150 cc
	871190992	exceeding 150 cc but not exceeding 200 cc
	871190993	exceeding 200 cc but not exceeding 250 cc
	871190994	exceeding 250 cc but not exceeding 500 cc
321	871200	Bicycles and other cycles (including delivery tricycles), not motorised.
	871200100	bicycles (including children's bicycles in the normal form of adult bicycles), excluding racing bicycles
322	871411	- Saddles
	871411000	- Saddles
323	871420	- Of carriages for disabled persons
	871420120	of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm
	871420200	Spokes
	871420300	Nipples
324	871491	- Frames and forks, and parts thereof
	871491910	frames
	871491920	forks
	871491981	of frames
325	871492	- Wheel rims and spokes
	871492910	wheel rims
	871492920	spokes
326	871495	- Saddles
	871495900	other
327	871499	- Other
	871499910	handle bars (with or without brake fittings)
	871499920	seat pillars
	871499921	lamp brackets
	871499922	bracket lugs
	871499930	mudguards
	871499950	reflectors
	871499960	carriers
	871499970	nipples
	871499971	spokes
	871499972	control cables
	871499990	other accessories
328	871610	- Trailers and semi-trailers of the caravan type, for housing or camping

	871610000	- Trailers and semi-trailers of the caravan type, for housing or camping
329	871620	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes
	871620000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes
330	871631	- Tanker trailers and tanker semi-trailers
	871631000	- Tanker trailers and tanker semi-trailers
331	871639	- Other
	871639000	- Other
332	871680	- Other vehicles
	871680100	wheel barrows
333	871690	- Parts
	871690111	For wheel barrows: castors, other than those of heading No. 8302.20: of a diameter (including tyres) exceeding 75 mm but not more than 100 mm provided the width of the wheel or tyre fitted theret
	871690112	of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm
	871690119	other
	871690190	other
	871690911	of a diameter (including tyres) excluding 75 mm but not more than 100 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm
	871690912	of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm
	871690919	other
	871690920	spokes
	871690930	nipples
	871690940	wheels for trailer and semi-trailers
334	910690	- Other
	910690900	other
335	940120	- Seats of a kind used for motor vehicles
	940120000	- Seats of a kind used for motor vehicles
336	940490	- Other
	940490000	- Other
337	961310	- Pocket lighters, gas fuelled, non-refillable
	961310100	of plastics
338	961320	- Pocket lighters, gas fuelled, refillable
	961320100	of plastics
339	961380	- Other lighters
	961380110	of plastics

APPENDIX 1 SENSITIVE LIST

Myanmar:

No	HS.CODE	DESCRIPTION
1	010611	- Primates -.....
2	010612	- Whales, dolphins and porpoises (mammals of the order Cetacea);
3	010619	- Other ---- -
4	010620	- Reptiles (including snakes and turtles) ---
5	010631	- Birds of prey ----
6	010632	- Psittaciformes (including parrots, parakeets, macaws and cockatoos) -
7	010639	- Other ---- -
8	010690	- Other:
9	050710	- Ivory; ivory powder and waste:
10	060410	- Mosses and lichens -- -- -
11	090111	- Not decaffeinated:
12	090112	- Decaffeinated:
13	110812	- Maize (corn) starch ----
14	110814	- Manioc (cassava) starch ----
15	130110	- Lac -----
16	130120	- Gum Arabic ---- -
17	130190	- Other:
18	130231	- Agar-agar ---- -
19	140410	- Raw vegetable materials of a kind used primarily in dyeing or tanning:
20	150710	- Crude oil, whether or not degummed --- -
21	150810	- Crude oil ---- -
22	150890	- Other:
23	151530	- Castor oil and its fractions:
24	151550	- Sesame oil and its fractions:
25	151590	- Other:
26	152190	Other
27	170111	- Cane sugar ---- -
28	170112	- Beet sugar ---- -
29	220720	- Ethyl alcohol and other spirits, denatured, of any strength:
30	230690	- Other:
31	271019	- Other:
32	2713.12	- Calcined -----
33	280800	Nitric acid; sulphonitric acids --- -
34	283711	- Of sodium ----
35	2903.23	- Tetrachloroethylene (perchloroethylene) ----- -
36	291090	- Other -----
37	291712	- Adipic acid, its salts and esters:
38	291732	- Dioctyl orthophthalates --- -
39	292241	- Lysine and its esters; salts thereof
40	292910	- Isocyanates ---- -
41	300210	- Antisera and other blood fractions and
42	320820	- Based on acrylic or vinyl polymers:
43	321210	- Stamping foils -

44	321290	- Other:
45	321310	- Colours in sets ----
46	330610	- Dentifrices:
47	330620	- Yarn used to clean between the teeth (dental floss) -
48	330690	- Other ---- -
49	340290	- Other:
50	3901.10	- Polyethylene having a specific gravity
51	390210	- Polypropylene:
52	390290	- Other:
53	390410	- Poly (vinyl chloride), not mixed with any other substances:
54	3907.99	- Other than unsaturated:
55	3911.10	- Petroleum resins, coumarone, indene or
56	3912.90	- Other:
57	391731	- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:
58	391733	- Other, not reinforced or otherwise combined with other materials, with fittings
59	3920.20	- Of polymers of propylene:
60	3920.94	- Of phenolic resins:
61	392111	- Plates and sheets ----
62	392190	- Other:
63	400220	- Butadiene rubber (BR) ----
64	4002.59	- Other ----
65	4013.90	- Other:
66	4107.19	- Other ----
67	4114.20	- Patent leather and patent laminated leather;
68	4202.32	- With outer surface of plastic sheeting or of textile materials -
69	440110	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - -
70	440200	Wood charcoal (including shell and nut charcoal), whether or not agglomerated --
71	440310	- Treated with paint, stains, creosote or other preservatives:
72	470200	Chemical wood pulp, dissolving grades.
73	480591	- Weighing 150 g/m2 or less:
74	481013	- In rolls:
75	481014	- In sheets with one side not exceeding 435 mm and the other side not
76	481019	- Other:
77	481029	- Other:
78	481160	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil
79	490890	- Other ----
80	500100	Silk-worm cocoons suitable for reeling ---
81	500200	Raw silk (not thrown) ----
82	500310	- Not carded or combed ----
83	500390	- Other ---- -
84	520100	Cotton, not carded or combed --- -
85	520210	- Yarn waste (including thread waste) --- -
86	520291	- Garnetted stock ----
87	520299	- Other ---- -
88	520300	Cotton, carded or combed ----
89	520919	- Other fabrics -
90	531100	Woven fabrics of other vegetable textile fibres; woven fabrics-
91	540210	- High tenacity yarn of nylon or other polyamides ---
92	540231	- Of nylon or other polyamides, measuring per single yarn not more than -

93	540241	- Of nylon or other polyamides ---
94	540741	- Unbleached or bleached:
95	540769	- Other ----
96	550320	- Of polyesters ---
97	550810	- Of synthetic staple fibres ---
98	551090	- Other yarn -----
99	560312	- Weighing more than 25 g/m2 but not more than 70 g/m2:
100	600390	- Other --
101	610990	- Of other textile materials:
102	630590	- Of other textile materials:
103	640699	- Of other materials:
104	650700	Head-bands, linings, covers, hat foundations
105	680710	- In rolls:
106	720918	- Of a thickness of less than 0.5 mm:
107	720926	- Of a thickness exceeding 1 mm but less than 3 mm --
108	720928	- Of a thickness of less than 0.5 mm --- -
109	721399	- Other:
110	721730	- Plated or coated with other base metals:
111	722090	- Other:
112	722211	- Of circular cross-section:
113	722300	Wire of stainless steel.
114	730210	- Rails ---- -
115	730690	- Other:
116	731210	- Stranded wire, ropes and cables:
117	731290	- Other ---- -
118	731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.
119	740200	Unrefined copper; copper anodes for electrolytic refining.
120	740311	- Cathodes and sections of cathodes --- -
121	740312	- Wire-bars ---- -
122	740313	- Billets ---- -
123	740319	- Other ---- -
124	740321	- Copper-zinc base alloys (brass) --- -
125	740322	- Copper-tin base alloys (bronze) --- -
126	740323	- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys
127	740329	- Other copper alloys (other than master alloys of heading 74.05) --
128	740400	Copper waste and scrap ----
129	740710	- Of refined copper:
130	740721	- Of copper-zinc base alloys (brass):
131	740829	- Other --
132	790600	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) - -
133	800300	Tin bars, rods, profiles and wire.
134	840890	- Other engines:
135	841350	- Other reciprocating positive displacement pumps:
136	841810	- Combined refrigerator-freezers, fitted with separate external doors:
137	8419.31	- For agricultural products:
138	8420.99	- Other:
139	8431.43	- Parts of boring or sinking

140	845230	- Sewing machine needles ----
141	845910	- Way-type unit head machines:
142	846190	- Other:
143	846249	- Other:
144	846692	- For machines of heading 84.65:
145	846711	- Rotary type (including combined rotary-percussion):
146	847290	- Other:
147	847480	- Other machinery:
148	847710	- Injection-moulding machines:
149	847810	- Machinery:
150	850240	- Electric rotary converters -----
151	850710	- Lead-acid, of a kind used for starting piston engines:
152	851671	- Coffee or tea makers ---
153	851711	- Line telephone sets with cordless handsets [ITA1/A-026]
154	851719	- Other: [ITA1/A-027]
155	851721	- Facsimile machines [ITA1/A-028] --
156	851722	- Teleprinters [ITA1/A-029] ----
157	851730	- Telephonic or telegraphic switching apparatus: [ITA1/A-030]
158	851750	- Other apparatus, for carrier-current line systems or for digital line systems:
159	851780	- Other apparatus: [ITA1/A-032] [ex repeaters [ITA1/B-192]
160	851790	- Parts: [ITA1/A-033] [ex parts of repeaters ITA1/B-192] [ITA1/B-199]
161	852451	- Of a width not exceeding 4 mm:
162	853661	- Lamp-holders:
163	854411	- Of copper:
164	854460	- Other electric conductors, for a voltage
165	870290	- Other:
166	870410	- Dumpers designed for off-highway use:
167	870421	- g.v.w not exceeding 5 t:
168	870422	- g.v.w exceeding 5 t but not exceeding 20 t:
169	870431	- g.v.w not exceeding 5 t:
170	870432	- g.v.w exceeding 5 t:
171	870490	- Other:
172	870821	- Safety seat belts:
173	870829	- Other:
174	870831	- Mounted brake linings:
175	870840	- Gear boxes:
176	870870	- Road wheels and parts and accessories thereof:
177	901520	- Theodolites and tachometers (tachometers) --
178	901580	- Other instruments and appliances:
179	901820	- Ultra-violet or infra-red ray apparatus --
180	902290	- Other, including parts and accessories:
181	902480	- Other machines and appliances:
182	920110	- Upright pianos --- -
183	920190	- Other ----- -
184	940600	- Prefabricated buildings.
185	950720	- Fish-hooks, whether or not snelled --
186	960610	- Press-fasteners, snap-fasteners and
187	960622	- Of base metal, not covered with textile
188	960711	- Fitted with chain scoops of base metal --- -
189	960719	- Other ---- -

190	960831	- Indian ink drawing pens --- -
191	960839	- Other ----
192	960891	- Pen nibs and nib points:
193	961519	- Other:

APPENDIX 1 SENSITIVE LIST

The Philippines:

NO.	HS CODE	DESCRIPTION
1	0105.99	Other live poultry, other than fowls of the species <i>Gallus domesticus</i>
	0105.99.20A	A. In-Quota
	0105.99.20B	B. Out-Quota
2	0207.24	Meat and edible offal, of turkeys, not cut in pieces, fresh or chilled
3	0207.25	Meat and edible offal, of turkeys, not cut in pieces, frozen
	0207.25.00A	A. In-Quota
	0207.25.00B	B. Out-Quota
4	0207.26	Meat and edible offal, of turkeys, cuts and offal, fresh or chilled
5	0207.27	Meat and edible offal, of turkeys, cuts and offal, frozen
	0207.27.10	- Livers
	0207.27.10A	A. In-Quota
	0207.27.10B	B. Out-Quota
	0207.27.90	- Other:
	0207.27.90A	A. In-Quota
	0207.27.90B	B. Out-Quota
6	0207.32	Meat and edible offal, of ducks, geese or guinea fowls, not cut in pieces, fresh or chilled
	0207.32.10	- Of ducks
	0207.32.10A	A. In-Quota
	0207.32.10B	B. Out-Quota
	0207.32.20	- Of geese or guinea fowl
	0207.32.20A	A. In-Quota
	0207.32.20B	B. Out-Quota
7	0207.33	Meat and edible offal, of ducks, geese or guinea fowls, not cut in pieces, frozen
8	0207.34	Fatty livers, of ducks, geese or guinea fowls, fresh or chilled
9	0207.35	Other meat and edible offal, of ducks, geese or guinea fowls, fresh or chilled
10	0207.36	Other meat and edible offal, of ducks, geese or guinea fowls, frozen
11	0303.74	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), frozen
12	0305.63	Anchovies (<i>Engraulis</i> spp.), salted but not dried or smoked and in brine
13	0305.69	Other fish, salted but not dried or smoked and in brine
14	0703.90	Leeks and other alliaceous vegetables, fresh or chilled
15	0705.19	Other lettuce, fresh or chilled
16	0705.21	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>), fresh or chilled
17	0705.29	Other chicory, fresh or chilled
18	0706.10	Carrots and turnips, fresh or chilled
	0706.10.20	- Turnips:
19	0706.90	Other edible roots, fresh or chilled
20	0707.00	Cucumbers and gherkins, fresh or chilled
21	0708.10	Peas (<i>Pisum sativum</i>), fresh or chilled
22	0708.20	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), fresh or chilled
23	0708.90	Other leguminous vegetables, fresh or chilled
24	0709.40	Celery other than celeriac, fresh or chilled

NO.	HS CODE	DESCRIPTION
25	0709.60	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , <i>fresh or chilled</i>
26	0709.70	Spinach, New Zealand Spinach and orache Spinach (garden Spinach), fresh or chilled
27	0711.40	Cucumbers and gherkins, provisionally preserved but unsuitable for immediate consumption
28	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.
29	0901.11	Coffee, not roasted, not decaffeinated
30	0901.12	Coffee, not roasted, decaffeinated
31	0901.21	Coffee, roasted, not decaffeinated
32	0901.22	Coffee, roasted, decaffeinated
33	0901.90	Other coffee
34	0904.11	Pepper, neither crushed nor ground
	0904.11.20	- Black
35	0904.20	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground
36	0910.10	Ginger
37	1006.10	Rice in the husk (paddy or rough)
	1006.10.10	- Suitable for sowing
38	1101.00	Wheat or meslin flour
	1101.00.10	- Wheat flour
39	1102.20	Maize (corn) flour
40	1103.13	Cereal groats, meal and pellets, of maize (corn)
41	1103.19	Cereal groats, meal and pellets, of other cereals
	1103.19.20	- Of rice
42	1104.23	Cereal grains (for example , hulled, pearled, sliced or kibbled), of maize (corn)
43	1108.14	Manioc (cassava starch)
44	1207.10	Palm nuts and kernels
45	1511.10	Palm oil and its fractions, whether or not refined, but not chemically modified, crude
46	1511.90	Other palm oil and its fractions, whether or not refined, but not chemically modified
47	1513.11	Coconut (copra) oil and its fractions, crude
48	1513.19	Other coconut (copra) oil and its fractions
49	1513.21	Palm kernel or babassu oil and fractions thereof, crude oil
50	1513.29	Other palm kernel or babassu oil and fractions thereof
51	1515.21	Maize (corn) oil and its fractions, crude oil
52	1515.29	Other maize (corn) oil and its fractions
53	1516.20	Vegetable fats and oils and their fractions:
	1516.20.12	- Of palm oil, crude
	1516.20.21	- In packings of 10 kg net weight or more
	1516.20.29	- Other
	1516.20.30	- Of coconut
	1516.20.41	- Crude
	1516.20.42	- Refined, bleached and deodorized (RBD)
	1516.20.51	- Crude
	1516.20.52	- Refined, bleached and deodorized (RBD)
	1516.20.81	- Of palm kernel stearin, crude
	1516.20.82	- of palm kernel stearin, refined, bleached and deodorized
	1516.20.83	- Other hydrogenated refined, bleached and deodorized palm kernel olein or

NO.	HS CODE	DESCRIPTION
		stearin
	1516.20.84	- Crude
	1516.20.85	- Refined, bleached and deodorized
	1516.20.86	- Other
	1516.20.99	- Other
54	1517.10	Margarine, excluding liquid margarine
55	1517.90	Other 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 No. 15.16.
	1517.90.10	- Imitation ghee
	1517.90.20	- Liquid margarine
	1517.90.30	- Mould release preparation
	1517.90.41	- Imitation lard of animal origin
	1517.90.42	- Imitation lard of vegetable origin
	1517.90.43	- Shortening
	1517.90.51	- Solid mixtures or preparations
	1517.90.61	- In which ground-nut oil predominates
	1517.90.71	- Crude
	1517.90.72	- Other, in packings of net weight not exceeding 20 kg
	1517.90.79	- Other
	1517.90.81	- In which crude palm kernel oil predominates
	1517.90.82	- In which refined, bleached and deodorised (RBD) palm kernel oil predominates
	1517.90.83	- In which crude palm kernel olein predominates
	1517.90.84	- In which refined, bleached and deodorised (RBD) palm kernel olein predominates
	1517.90.85	- In which soya bean oil or coconut oil predominates
	1517.90.89	- Other
	1517.90.90	- Other
56	1601.00	Sausages
57	1602.32	Other prepared or preserved meat, meat offal or blood, of fowls of the species Gallus domesticus
58	1602.39	Other prepared or preserved meat, meat offal or blood, of fowls of the species Gallus domesticus, nes
59	1602.41	Hams and cuts thereof, of swine
60	1602.42	Shoulders and cuts thereof, of swine
61	1602.49	Other, including mixtures, of swine
62	1602.50	Other prepared or preserved meat, meat offal or blood, of bovine animals:
63	1604.16	Anchovies, whole or in pieces, but not minced
64	1605.20	Shrimps and prawns, prepared or preserved
	1605.20.10	- Shrimp paste
65	1704.90	Other sugar confectionery (including white chocolate), not containing cocoa
66	1902.19	Other 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, other than uncooked pasta not stuffed or otherwise prepared
67	1905.10	Crispbread
68	2002.90	Other tomatoes, prepared or preserved otherwise by vinegar or acetic acid
	2002.90.10	- Tomato paste
69	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)
70	2101.11	Extracts, essences and concentrates of coffee

NO.	HS CODE	DESCRIPTION
	2101.11.10	- Instant coffee
	2101.11.10A	A. In-Quota
	2101.11.10B	B. Out-Quota
71	2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee
72	2106.90	Other food preparations not elsewhere specified or included
	2106.90.30	- Non-dairy creamer
73	2309.90	Other preparations of a kind used in animal feeding
	2309.90.11	- For poultry
	2309.90.12	- For swine
	2309.90.19	- Other
	2309.90.19B	B. Other
	2309.90.30	- Other containing meat
	2309.90.90	- Other
74	2523.29	Other Portland cement
	2523.29.90	- Other
75	2815.12	Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda)
76	2922.42	Glutamic acid and its salts:
	2922.42.10	- Glutamic acid
	2922.42.20	- Monosodium glutamate
77	3206.49	Other colouring matter and other preparations
	3206.49.10	- Preparations of inorganic pigments
78	3401.11	Soap and organic surface-active products and preparations, for toilet use (including medicated products):
79	3401.20	Soap in other forms
	3401.20.20	- Soap chips
80	3402.11	Organic surface-active agents, whether or not put up for retail sale, anionic
	3402.11.20	- Wetting agents used in the manufacture of herbicide
	3402.11.90	- Other
	3402.11.90A	A. Sulphonated alkylbenzene
	3402.11.90B	B. Other
81	3506.91	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber
82	3823.70	Industrial fatty alcohols
83	3904.21	Other polyvinyl chloride, non-plasticised
84	3906.90	Other acrylic polymers in primary forms
85	3909.40	Phenolic resins
	3909.40.90	- Other
86	3916.10	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 polymers of ethylene
87	3916.20	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 polymers of vinyl chloride
88	3917.22	Tubes, pipes and hoses, rigid, of polymers of propylene
89	3917.23	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride
90	3917.29	Tubes, pipes and hoses, rigid, of other plastics
91	3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa
92	3917.32	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings
	3917.32.20	- Porous tubes suitable for agricultural watering
	3917.32.90	- Other

NO.	HS CODE	DESCRIPTION
93	3917.39	Other Tubes, pipes and hoses, nes
94	3917.40	Fittings
95	3919.10	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls of a width not exceeding 20 cm
96	3920.51	Other plates, sheets, film, foil and strip, of poly(methyl methacrylate), non-cellular and not reinforced, laminated, supported or similarly combined with other materials
97	3920.59	Other plates, sheets, film, foil and strip, of acrylic polymers, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, nes
98	3920.62	Other plates, sheets, film, foil and strip, of poly(ethylene terephthalate), non-cellular and not reinforced, laminated, supported or similarly combined with other materials
99	3920.63	Other plates, sheets, film, foil and strip, of unsaturated polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
100	3920.69	Other plates, sheets, film, foil and strip, of other polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
101	3920.73	Other plates, sheets, film, foil and strip, of cellulose acetate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
102	3920.92	Other plates, sheets, film, foil and strip, of polyamides, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
	3920.92.10	- Of nylon-6
103	3920.99	Other plates, sheets, film, foil and strip, of other plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
	3920.99.10	- Corrugated sheets and plates
	3920.99.30	- Used as an adhesive by melting
	3920.99.90	- Other
104	3921.11	Other plates, sheets, film, foil and strip, of polymers of styrene, cellular
105	3921.12	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, cellular
	3921.12.19	- Other
	3921.12.99	- Other
106	3921.13	Other plates, sheets, film, foil and strip, of polyurethanes, cellular
107	3921.14	Other plates, sheets, film, foil and strip, of regenerated cellulose, cellular
108	3921.19	Other plates, sheets, film, foil and strip, of other plastics, cellular
	3921.19.19	- Other
	3921.19.99	- Other
109	3923.10	Boxes, cases, crates and similar articles, of plastics
110	3923.40	Spools, cops, bobbins and similar supports, of plastics
111	3923.50	Stoppers, lids, caps and other closures, of plastics
112	3926.10	Office or school supplies, of plastics
113	3926.90	Other articles of plastics and articles of other materials of headings 39.01 to 39.14, nes
	3926.90.49	- Other
	3926.90.99	- Other:
	3926.90.99B	B. Other
114	4008.21	Plates, sheets and strip, of non-cellular rubber
115	4009.31	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, without fittings (for example, joints, elbows, flanges), reinforced or otherwise combined only with textile materials
	4009.31 90	- Other
116	4010.31	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm, of vulcanised rubber

NO.	HS CODE	DESCRIPTION
117	4010.32	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm, of vulcanised rubber
118	4011.20	New pneumatic tyres, of rubber, of a kind used on buses or lorries
119	4016.91	Floor coverings and mats, of vulcanised rubber other than hard rubber
120	4016.99	Parts and accessories for vehicles of Chapter 87, of vulcanised rubber other than hard rubber
	4016.99.11	- For motor vehicles of heading 87.02, 87.03, 87.04, 87.05 and 87.11
121	4202.31	Articles of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather
122	4601.99	Other plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)
	4601.99.10	- Mats and matting
	4601.99.90	- Other
123	4819.10	Cartons, boxes and cases, of corrugated paper or paperboard
124	4821.10	Paper or paperboard labels of all kinds, printed
	4821.10.90	- Other
125	5206.43	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, multiple (folded) or cabled yarn, of combed fibres, measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn), not put up for retail sale
126	5512.19	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres
127	5603.11	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made filaments, weighing not more than 25 g/m ²
128	5603.12	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made filaments, weighing more than 25 g/m ² but not more than 70 g/m ²
129	5603.14	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made filaments, weighing more than 150 g/m ²
130	5603.91	Other nonwovens, whether or not impregnated, coated, covered or laminated, weighing not more than 25 g/m ²
131	5603.94	Other nonwovens, whether or not impregnated, coated, covered or laminated, weighing more than 150 g/m ²
132	5608.90	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of other textile materials
133	5807.10	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered, woven
134	5903.10	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02, with poly(vinyl chloride)
	5903.10.10	- Interlining
135	5903.20	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02, with polyurethane:
136	5903.90	Other textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02
137	5904.10	Linoleum, whether or not cut to shape
138	5904.90	Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
139	6001.10	"Long pile" fabrics, knitted or crocheted
140	6004.10	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, other than those of heading 60.01

NO.	HS CODE	DESCRIPTION
	6004.10.90	- Other
141	6006.21	Other knitted or crocheted fabrics, of cotton, unbleached or bleached
142	6108.29	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, briefs and panties, of other textile materials:
143	6115.20	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex, knitted or crocheted
144	6117.20	Ties, bow ties and cravats, knitted or crocheted
145	6117.80	Other accessories, knitted or crocheted
146	6117.90	Parts of other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories
147	6217.10	Clothing accessories:
148	6302.59	Other table linen, of other textile materials
149	6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
150	6302.91	Other toilet linen and kitchen linen, of cotton
151	6305.10	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading 53.03
152	6305.39	Sacks and bags, of a kind used for the packing of goods, of other man-made textile materials
153	6305.90	Sacks and bags, of a kind used for the packing of goods, of other textile materials
154	6306.12	Tarpaulins, awnings and sunblinds, of synthetic fibres
155	6306.99	Other tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods, of other textile materials
156	6309.00	Worn clothing and other worn articles
157	6402.19	Other sports footwear with outer soles and uppers of rubber or of plastics
158	6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
159	6601.99	Other umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas), nes
160	6908.90	Other glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.
161	7003.12	Cast glass and rolled glass, in sheets or profiles, but not otherwise worked, non-wired sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer
	7003.12.20	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	7003.12.90	- Other
162	7003.19	Other cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, non-wired sheets
	7003.19.20	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	7003.19.90	- Other
163	7003.30	Cast glass and rolled glass, in profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
	7003.30.90	- Other
164	7005.10	Non-wired float glass, having an absorbent, reflecting or non-reflecting layer, in sheets, but not otherwise worked,
	7005.10.20	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	7005.10.90	- Other
165	7005.21	Other non-wired float glass, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked

NO.	HS CODE	DESCRIPTION
	7005.21.20	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	7005.21.90	- Other
166	7005.29	Other non-wired float glass, nes, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
	7005.29.20	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) ¶
	7005.29.90	- Other
167	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
	7006.00.90	- Other
168	7009.10	Rear-view mirrors for vehicles
169	7009.91	Glass mirrors, unframed
170	7010.90	Other bottles, flasks, jars, pots, phials, and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass
	7010.90.90A	A. Of a capacity exceeding 1 l
	7010.90.90B	B. Other
171	7013.32	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics, of glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0 oC to 300 oC
172	7118.10	Coin (other than gold coin), not being legal tender
173	7208.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, with patterns in relief
174	7208.27	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, picked, of a thickness of less than 3 mm, other than with patterns in relief
175	7208.37	- Of a thickness of 4.75 mm or more but not exceeding 10 mm:
176	7208.38	- Of a thickness of 3 mm or more but less than 4.75 mm:
	7208.38.10	- Steel plates and sheets containing by weight less than 0.6% of carbon
	7208.38.90	- Other
177	7208.39	- Of a thickness of less than 3 mm:
	7208.39.11	- Steel plates and sheets containing by weight 0.6% or more of carbon
	7208.39.19	- Other
	7208.39.90	- Other
178	7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief
179	7208.51	- Of a thickness exceeding 10 mm
180	7208.53	- Of a thickness of 3 mm or more but less than 4.75 mm
181	7208.90	- Other:
	7208.90.10	- Of a thickness of 10 mm or more but not exceeding 125 mm; of a thickness of less than 3 mm and containing by weight less than 0.6% of carbon
	7208.90.20	- Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight less than 0.6% of carbon; of a thickness of less than 3 mm and containing by weight 0.6% or more of carbon
	7208.90.30	- Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight 0.6% or more of carbon
	7208.90.90	- Other
182	7209.16	- Of a thickness exceeding 1 mm but less than 3 mm
183	7209.17	- Of a thickness of 0.5 mm or more but not exceeding 1 mm
184	7209.18	- Of a thickness of less than 0.5 mm:
	7209.18.90	- Other
185	7209.26	- Of a thickness exceeding 1 mm but less than 3 mm
186	7209.28	- Of a thickness of less than 0.5 mm
187	7209.90	- Other

NO.	HS CODE	DESCRIPTION
188	7211.23	- Containing by weight less than 0.25% of carbon:
	7211.23.10	- Corrugated
	7211.23.20	- Tape and band exceeding 25 mm but not exceeding 100 mm in width
	7211.23.30	- Other, hoop and strip, not exceeding 400 mm in width
	7211.23.40	- Other, hoop and strip, exceeding 400 mm in width
	7211.23.50	- Other, of a thickness more than 40 mm
	7211.23.91	- Of a thickness of 0.170 mm or less
	7211.23.99	- Other
189	7210.49	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, nes
190	7210.61	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium-zinc alloys:
191	7210.69	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium other than plated or coated with aluminium-zinc alloys
192	7210.70	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics
193	7215.50	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, nes
194	7216.99	Other angles, shapes and sections of iron or non-alloy steel, nes
195	7217.10	Wire of iron or non-alloy steel, not plated or coated, whether or not polished
196	7217.30	Wire of iron or non-alloy steel, plated or coated with other base metals:
	7217.30.10	- Containing by weight less than 0.25% of carbon
	7217.30.20	- Containing by weight 0.25% or more of carbon but less than 0.6% of carbon
	7217.30.33	- Plated or coated with tin
	7217.30.39	- Other
	7217.30.90	- Other
197	7217.90	Other wire of iron or non-alloy steel
198	7306.10	Line pipe of a kind used for oil or gas pipelines, of iron or steel
199	7306.30	Other tubes, pipes and hollow profiles, nes, welded, of circular cross-section, of iron or non-alloy steel:
	7306.30.11	- High pressure conduits
	7306.30.15	- Other, containing by weight less than 0.45% of carbon
	7306.30.19	- Other
	7306.30.21	- High pressure conduits
	7306.30.24	- Other, of external diameter less than 140 mm and containing by weight less than 0.45% of carbon
	7306.30.25	- Other, of external diameter 140 mm or more and containing by weight less than 0.45% of carbon
	7306.30.26	- Other, of external diameter less than 140 mm and containing by weight 0.45% or more of carbon
	7306.30.27	- Other, of external diameter 140 mm or more and containing by weight 0.45% or more of carbon
200	7306.90	Other tubes, pipes and hollow profiles, nes, of iron or steel:
	7306.90.12	- High pressure conduits
	7306.90.19	- Other
	7306.90.92	- High pressure conduits
	7306.90.93	- Other, of external diameter measuring less than 140 mm and containing by weight less than 0.45% of carbon
	7306.90.94	- Other, of external diameter measuring 140 mm or more and containing by weight less than 0.45% of carbon
	7306.90.99	- Other

NO.	HS CODE	DESCRIPTION
201	7307.19	Other cast fittings, of iron or steel
202	7307.92	Threaded elbows, bends and sleeves, of iron or steel
203	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
204	7318.15	Other screws and bolts, whether or not with their nuts or washers, of iron and steel
205	7318.22	Other washers, of iron or steel
206	7318.23	Rivets, of iron and steel
207	7320.20	Helical springs, of iron or steel
208	7321.12	Cooking appliances and plate warmers, for liquid fuel, of iron and steel
209	7321.13	Cooking appliances and plate warmers, for solid fuel, of iron and steel
210	7321.81	Other appliances, for gas fuel or for both gas and other fuels, of iron and steel
211	7321.82	Other appliances, for liquid fuel, of iron and steel
212	7321.83	Other appliances, for solid fuel, of iron and steel
213	7323.91	Table, kitchen or other household articles and parts thereof, of cast iron, not enameled:
214	7324.29	Other baths, of iron or steel
215	7326.90	Other articles of iron or steel, nes
	7326.90.90	- Other
216	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated
	7413.00.90	- Other
217	7607.20	Aluminium foil, backed with paper, paperboard, plastics or similar backing materials, of a thickness (excluding any backing) not exceeding 0.2 mm
	7607.20.90	- Other
218	8306.21	Statuettes and other ornaments, plated with precious metal
219	8414.59	Other fans
220	8415.10	Window or wall types, self-contained or "split-system", air conditioning machines
221	8415.20	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, of a kind used for persons, in motor vehicles
222	8418.21	Refrigerators, household type, compression-type
223	8450.11	Fully-automatic machines, each of a dry linen capacity not exceeding 10 kg:
224	8450.12	Other machines, with built-in centrifugal drier, each of a dry linen capacity not exceeding 10 kg
225	8504.31	Other transformers, having a power handling capacity not exceeding 1 kVA
	8504.31.50	- Step up/down transformers, slide regulators, stabilisers
	8504.31.90	- Other
226	8511.50	Other generators
	8511.50.30	- Other alternator for vehicles of headings 87.01 to 87.05
	8511.50.90	- Other
227	8702.10	Motor vehicles for the transport of ten or more persons, including the driver, with compression-ignition internal combustion piston engine (diesel or semi-diesel)
228	8702.90	Other motor vehicles for the transport of ten or more persons, including the driver
229	8703.21	Other vehicles, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity not exceeding 1,000 cc

NO.	HS CODE	DESCRIPTION
	8703.21.31	- CKD
	8703.21.32	- CBU/Other
	8703.21.41	- Four wheel drive vehicles, CKD
	8703.21.42	- Four wheel drive vehicles, CBU/Other
	8703.21.43	- Other, CKD
	8703.21.44	- Other
	8703.21.51	- Four wheel drive vehicles, CKD
	8703.21.52	- Four wheel drive vehicles, CBU/Other
	8703.21.53	- Motor cars (including station wagons, sports cars and racing cars), CKD
	8703.21.54	- Motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.21.55	- Other, CKD
	8703.21.56	- Other
230	8703.22	Other vehicles, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
	8703.22.20	- Motor-homes
	8703.22.51	- CKD
	8703.22.52	- CBU/Other
	8703.22.61	- Four wheel drive vehicles, CKD
	8703.22.62	- Four wheel drive vehicles, CBU/Other
	8703.22.63	- Other, CKD
	8703.22.64	- Other
	8703.22.71	- Four wheel drive vehicles, CKD
	8703.22.72	- Four wheel drive vehicles, CBU/Other
	8703.22.73	- Motor cars (including station wagons, sports cars and racing cars), CKD
	8703.22.74	- Motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.22.75	- Other, CKD
	8703.22.76	- Other
231	8703.23	Other vehicles, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
	8703.23.12	- Motor-homes
	8703.23.15	-Of a cylinder capacity less than 2,000 cc
	8703.23.16	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.17	-Of a cylinder capacity 2,500 cc and above
	8703.23.21	-Of a cylinder capacity less than 1,800 cc
	8703.23.22	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.23	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.24	-Of a cylinder capacity 2,500 cc and above
	8703.23.25	-Of a cylinder capacity less than 1,800 cc
	8703.23.26	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.27	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.28	-Of a cylinder capacity 2,500 cc and above
	8703.23.31	-Of a cylinder capacity less than 1,800 cc
	8703.23.32	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.33	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.34	-Of a cylinder capacity 2,500 cc and above
	8703.23.35	-Of a cylinder capacity less than 1,800 cc
	8703.23.36	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.37	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.38	-Of a cylinder capacity 2,500 cc and above
	8703.23.41	-Of a cylinder capacity less than 1,800 cc

NO.	HS CODE	DESCRIPTION
	8703.23.42	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.43	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.44	-Of a cylinder capacity 2,500 cc and above
	8703.23.45	-Of a cylinder capacity less than 2,000 cc
	8703.23.46	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.47	-Of a cylinder capacity 2,500 cc and above
	8703.23.51	-Of a cylinder capacity less than 1,800 cc
	8703.23.52	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.53	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.54	-Of a cylinder capacity 2,500 cc and above
	8703.23.55	-Of a cylinder capacity less than 1,800 cc
	8703.23.56	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.57	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.58	-Of a cylinder capacity 2,500 cc and above
	8703.23.61	-Of a cylinder capacity less than 1,800 cc
	8703.23.62	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.63	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.64	-Of a cylinder capacity 2,500 cc and above
	8703.23.65	-Of a cylinder capacity less than 1,800 cc
	8703.23.66	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.67	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.68	-Of a cylinder capacity 2,500 cc and above
	8703.23.71	-Of a cylinder capacity less than 1,800 cc
	8703.23.72	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.23.73	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.23.74	-Of a cylinder capacity 2,500 cc and above
232	8703.24	Other vehicles, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 3,000 cc
	8703.24.12	- Motor-homes
	8703.24.21	-CKD
	8703.24.22	-CBU/Other
	8703.24.31	-Four wheel drive vehicles, CKD
	8703.24.32	-Four wheel drive vehicles, CBU/Other
	8703.24.33	-Other, CKD
	8703.24.34	-Other
	8703.24.41	-Four wheel drive vehicles, CKD
	8703.24.42	-Four wheel drive vehicles, CBU/Other
	8703.24.43	-Motor cars (including station wagons, sports cars and racing cars), CKD
	8703.24.44	-Motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.24.45	-Other, CKD
	8703.24.46	-Other
	8703.24.52	-Motor-homes
	8703.24.61	-CKD
	8703.24.62	-CBU/Other
	8703.24.71	-Four wheel drive vehicles, CKD
	8703.24.72	-Four wheel drive vehicles, CBU/Other
	8703.24.73	-Other, CKD
	8703.24.74	-Other
	8703.24.81	-Four wheel drive vehicles, CKD

NO.	HS CODE	DESCRIPTION
	8703.24.82	-Four wheel drive vehicles, CBU/Other
	8703.24.83	-Motor cars (including station wagons, sports cars and racing cars), CKD
	8703.24.84	-Motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.24.85	-Other, CKD
	8703.24.86	-Other
233	8703.31	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 1,500 cc
	8703.31.20	- Motor-homes
	8703.31.51	- CKD
	8703.31.52	-New
	8703.31.53	-Used
	8703.31.61	- Four wheel drive vehicles, CKD
	8703.31.62	- Four wheel drive vehicles, CBU/Other
	8703.31.63	- Other, CKD
	8703.31.64	- Other
	8703.31.71	- Four wheel drive vehicles, CKD
	8703.31.72	- Four wheel drive vehicles, CBU/Other
	8703.31.73	- Motor cars (including station wagons, sports cars and racing cars), CKD
	8703.31.74	- New motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.31.75	- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.31.76	- Other, CKD
	8703.31.77	- Other
234	8703.32	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc
235	8703.33	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity exceeding 2,500 cc
	8703.33.12	- Motor-homes
	8703.33.21	-CKD
	8703.33.22	-CBU/Other, new
	8703.33.23	-CBU/Other, used
	8703.33.24	-Four wheel drive vehicles, CKD
	8703.33.25	-Four wheel drive vehicles, CBU/Other
	8703.33.26	-Other, CKD
	8703.33.27	-Other
	8703.33.28	-Four wheel drive vehicles, CKD
	8703.33.29	-Four wheel drive vehicles, CBU/Other
	8703.33.30	-Motor cars (including station wagons, sports cars and racing cars), CKD
	8703.33.31	-New motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.33.32	-Used motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.33.33	-Other, CKD
	8703.33.34	-Other
	8703.33.42	- Motor-homes
	8703.33.51	-CKD
	8703.33.52	-CBU/Other, new
	8703.33.53	-CBU/Other, used
	8703.33.54	-Four wheel drive vehicles, CKD

NO.	HS CODE	DESCRIPTION
	8703.33.55	-Four wheel drive vehicles, CBU/Other
	8703.33.56	-Other, CKD
	8703.33.57	-Other
	8703.33.58	-Four wheel drive vehicles, CKD
	8703.33.59	-Four wheel drive vehicles, CBU/Other
	8703.33.61	-Motor cars (including station wagons, sports cars and racing cars), CKD
	8703.33.62	-New motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.33.63	-Used motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.33.64	-Other, CKD
	8703.33.65	-Other
	8703.33.72	- Motor-homes
	8703.33.81	-CKD
	8703.33.82	-CBU/Other, new
	8703.33.83	-CBU/Other, used
	8703.33.84	-Four wheel drive vehicles, CKD
	8703.33.85	-Four wheel drive vehicles, CBU/Other
	8703.33.86	-Other, CKD
	8703.33.87	-Other
	8703.33.88	-Four wheel drive vehicles, CKD
	8703.33.89	-Four wheel drive vehicles, CBU/Other
	8703.33.91	-Motor cars (including station wagons, sports cars and racing cars), CKD
	8703.33.92	-New motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.33.93	-Used motor cars (including station wagons, sports cars and racing cars), CBU/Other
	8703.33.94	-Other, new/CKD
	8703.33.99	-Other, used
236	8703.90	Other motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars
	8703.90.12	- Motor-homes
	8703.90.21	- Electric-powered
	8703.90.22	-Of a cylinder capacity less than 2,000 cc
	8703.90.23	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.24	-Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	8703.90.25	-Of a cylinder capacity 3,000 cc and above
	8703.90.26	-Of a cylinder capacity less than 1,800 cc
	8703.90.26A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.26B	B. Other
	8703.90.27	-Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.27A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.27B	B. Other
	8703.90.28	-Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.28A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program

NO.	HS CODE	DESCRIPTION
	8703.90.28B	B. Other
	8703.90.31	-Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	8703.90.31A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.31B	B. Other
	8703.90.32	-Of a cylinder capacity 3,000 cc and above
	8703.90.32A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.32B	B. Other
	8703.90.33	- Of a cylinder capacity less than 1,800 cc
	8703.90.34	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.35	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.36	- Of a cylinder capacity 2,500 cc and above
	8703.90.37	- Of a cylinder capacity less than 1,800 cc
	8703.90.37A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.37B	B. Other
	8703.90.38	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.38A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.38B	B. Other
	8703.90.41	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.41A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.41B	B. Other
	8703.90.42	- Of a cylinder capacity 2,500 cc but less than 3,000 cc
	8703.90.42A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.42B	B. Other
	8703.90.43	- Of a cylinder capacity 3,000 cc and above
	8703.90.43A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.43B	B. Other
	8703.90.44	- Of a cylinder capacity less than 1,800 cc
	8703.90.45	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.46	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.47	- Of a cylinder capacity 2,500 cc and above
	8703.90.48	- Of a cylinder capacity less than 1,800 cc
	8703.90.48A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.48B	B. Other
	8703.90.51	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.51A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor

NO.	HS CODE	DESCRIPTION
		vehicle development program
	8703.90.51B	B. Other
	8703.90.52	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.52A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.52B	B. Other
	8703.90.53	- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	8703.90.53A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.53B	B. Other
	8703.90.54	- Of a cylinder capacity 3,000 cc and above
	8703.90.54A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.54B	B. Other
	8703.90.61	- Electric-powered
	8703.90.62	- Of a cylinder capacity less than 2,000 cc
	8703.90.63	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.64	- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	8703.90.65	- Of a cylinder capacity 3,000 cc and above
	8703.90.66	- Of a cylinder capacity less than 1,800 cc
	8703.90.66A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.66B	B. Other
	8703.90.67	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.67A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.67B	B. Other
	8703.90.68	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.68A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.68B	B. Other
	8703.90.71	- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	8703.90.71A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.71B	B. Other
	8703.90.72	- Of a cylinder capacity 3,000 cc and above
	8703.90.72A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.72B	B. Other
	8703.90.73	- Of a cylinder capacity less than 1,800 cc
	8703.90.74	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.75	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.76	- Of a cylinder capacity 2,500 cc and above
	8703.90.77	- Of a cylinder capacity less than 1,800 cc

NO.	HS CODE	DESCRIPTION
	8703.90.77A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.77B	B. Other
	8703.90.78	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.78A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.78B	B. Other
	8703.90.81	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.81A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.81B	B. Other
	8703.90.82	- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	8703.90.82A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.82B	B. Other
	8703.90.83	- Of a cylinder capacity 3,000 cc and above
	8703.90.83A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.83B	B. Other
	8703.90.84	- Of a cylinder capacity less than 1,800 cc
	8703.90.85	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.86	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.87	- Of a cylinder capacity 2,500 cc and above
	8703.90.88	- Of a cylinder capacity less than 1,800 cc
	8703.90.88A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.88B	B. Other
	8703.90.91	- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	8703.90.91A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.91B	B. Other
	8703.90.92	- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	8703.90.92A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.92B	B. Other
	8703.90.93	- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	8703.90.93A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.93B	B. Other
	8703.90.94	- Of a cylinder capacity 3,000 cc and above
	8703.90.94A	A. Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development program
	8703.90.94B	B. Other

NO.	HS CODE	DESCRIPTION
237	8704.21	Other motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. not exceeding 5 t
	8704.21.12	- Refuse collection vehicles having refuse compressing device
	8704.21.13	- Tanker vehicles
	8704.21.14	- Designed for the transport of concrete or cement in bulk
	8704.21.15	- Other vans, pick-up trucks and similar vehicles
	8704.21.16	- Ordinary lorries (trucks)
	8704.21.19	- Other
	8704.21.22	- Refuse collection vehicles having refuse compressing device
	8704.21.23	- Tanker vehicles
	8704.21.24	- Designed for the transport of concrete or cement in bulk
	8704.21.25	- Other vans, pick-up trucks and similar vehicles
	8704.21.26	- Ordinary lorries (trucks)
	8704.21.29	- Other
238	8704.22	Other motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. exceeding 5 t but not exceeding 20 t
	8704.22.12	-Refuse collection vehicles having refuse compressing device
	8704.22.13	-Tanker vehicles
	8704.22.14	-Designed for the transport of concrete or cement in bulk
	8704.22.15	-Other vans, pick-up trucks and similar vehicles
	8704.22.16	-Ordinary lorries (trucks)
	8704.22.19	-Other
	8704.22.22	-Refuse collection vehicles having refuse compressing device
	8704.22.23	-Tanker vehicles
	8704.22.24	-Designed for the transport of concrete or cement in bulk
	8704.22.25	-Other vans, pick-up trucks and similar vehicles
	8704.22.26	-Ordinary lorries (trucks)
	8704.22.29	-Other
	8704.22.32	-Refuse collection vehicles having refuse compressing device
	8704.22.33	-Tanker vehicles
	8704.22.34	-Designed for the transport of concrete or cement in bulk
	8704.22.35	-Other vans, pick-up trucks and similar vehicles
	8704.22.36	-Ordinary lorries (trucks)
	8704.22.39	-Other
	8704.22.42	-Refuse collection vehicles having refuse compressing device
	8704.22.43	-Tanker vehicles
	8704.22.44	-Designed for the transport of concrete or cement in bulk
	8704.22.45	-Other vans, pick-up trucks and similar vehicles
	8704.22.46	-Ordinary lorries (trucks)
	8704.22.52	-Refuse collection vehicles having refuse compressing device
	8704.22.53	-Tanker vehicles
	8704.22.54	-Designed for the transport of concrete or cement in bulk
	8704.22.55	-Other vans, pick-up trucks and similar vehicles
	8704.22.56	-Ordinary lorries (trucks)
	8704.22.59	-Other
	8704.22.62	-Refuse collection vehicles having refuse compressing device
	8704.22.63	-Tanker vehicles
	8704.22.64	-Designed for the transport of concrete or cement in bulk

NO.	HS CODE	DESCRIPTION
	8704.22.65	-Other vans, pick-up trucks and similar vehicles
	8704.22.66	-Ordinary lorries (trucks)
	8704.22.69	-Other
239	8704.23	Other motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. exceeding 20 t:
	8704.23.12	-Refuse collection vehicles having refuse compressing device
	8704.23.13	-Tanker vehicles
	8704.23.14	-Designed for the transport of concrete or cement in bulk
	8704.23.15	-Other vans, pick-up trucks and similar vehicles
	8704.23.16	-Ordinary lorries (trucks)
	8704.23.19	-Other
	8704.23.22	-Refuse collection vehicles having refuse compressing device
	8704.23.23	-Tanker vehicles
	8704.23.24	-Designed for the transport of concrete or cement in bulk
	8704.23.25	-Other vans, pick-up trucks and similar vehicles
	8704.23.26	-Ordinary lorries (trucks)
	8704.23.29	-Other
	8704.23.32	-Refuse collection vehicles having refuse compressing device
	8704.23.33	-Tanker vehicles
	8704.23.34	-Designed for the transport of concrete or cement in bulk
	8704.23.35	-Other vans, pick-up trucks and similar vehicles
	8704.23.36	-Ordinary lorries (trucks)
	8704.23.39	-Other
	8704.23.42	-Refuse collection vehicles having refuse compressing device
	8704.23.43	-Tanker vehicles
	8704.23.44	-Designed for the transport of concrete or cement in bulk
	8704.23.45	-Other vans, pick-up trucks and similar vehicles
	8704.23.46	-Ordinary lorries (trucks)
	8704.23.49	-Other
240	8704.31	Other motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, g.v.w. not exceeding 5 t:
	8704.31.12	- Refuse collection vehicles having refuse compressing device
	8704.31.13	- Tanker vehicles
	8704.31.14	- Designed for the transport of concrete or cement in bulk
	8704.31.15	- Other vans, pick-up trucks and similar vehicles
	8704.31.16	- Ordinary lorries (trucks)
	8704.31.17	- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg
	8704.31.19	- Other
	8704.31.22	- Refuse collection vehicles having refuse compressing device
	8704.31.23	- Tanker vehicles
	8704.31.24	- Designed for the transport of concrete or cement in bulk
	8704.31.25	- Other vans, pick-up trucks and similar vehicles
	8704.31.26	- Ordinary lorries (trucks)
	8704.31.27	- Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg
	8704.31.29	- Other
241	8704.32	Other motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, g.v.w. exceeding 5 t:
	8704.32.12	-Refuse collection vehicles having refuse compressing device

NO.	HS CODE	DESCRIPTION
	8704.32.13	-Tanker vehicles
	8704.32.14	-Designed for the transport of concrete or cement in bulk
	8704.32.15	-Other vans, pick-up trucks and similar vehicles
	8704.32.16	-Ordinary lorries (trucks)
	8704.32.17	-Other
	8704.32.21	-Refuse collection vehicles having refuse compressing device
	8704.32.22	-Tanker vehicles
	8704.32.23	-Designed for the transport of concrete or cement in bulk
	8704.32.24	-Other vans, pick-up trucks and similar vehicles
	8704.32.25	-Ordinary lorries (trucks)
	8704.32.26	-Other
	8704.32.28	-Refuse collection vehicles having refuse compressing device
	8704.32.31	-Tanker vehicles
	8704.32.32	-Designed for the transport of concrete or cement in bulk
	8704.32.33	-Other vans, pick-up trucks and similar vehicles
	8704.32.34	-Ordinary lorries (trucks)
	8704.32.35	-Other
	8704.32.37	-Refuse collection vehicles having refuse compressing device
	8704.32.38	-Tanker vehicles
	8704.32.41	-Designed for the transport of concrete or cement in bulk
	8704.32.42	-Other vans, pick-up trucks and similar vehicles
	8704.32.43	-Ordinary lorries (trucks)
	8704.32.44	-Other
	8704.32.46	-Refuse collection vehicles having refuse compressing device
	8704.32.47	-Tanker vehicles
	8704.32.48	-Designed for the transport of concrete or cement in bulk
	8704.32.51	-Other vans, pick-up trucks and similar vehicles:
	8704.32.52	-Ordinary lorries (trucks)
	8704.32.53	-Other
	8704.32.55	-Refuse collection vehicles having refuse compressing device
	8704.32.56	-Tanker vehicles
	8704.32.57	-Designed for the transport of concrete or cement in bulk
	8704.32.58	-Other vans, pick-up trucks and similar vehicles
	8704.32.61	-Ordinary lorries (trucks)
	8704.32.62	-Other
	8704.32.64	-Refuse collection vehicles having refuse compressing device
	8704.32.65	-Tanker vehicles
	8704.32.66	-Designed for the transport of concrete or cement in bulk
	8704.32.67	-Other vans, pick-up trucks and similar vehicles
	8704.32.68	-Ordinary lorries (trucks)
	8704.32.69	-Other
	8704.32.72	-Refuse collection vehicles having refuse compressing device
	8704.32.73	-Tanker vehicles
	8704.32.74	-Designed for the transport of concrete or cement in bulk
	8704.32.75	-Other vans, pick-up trucks and similar vehicles
	8704.32.76	-Ordinary lorries (trucks)
	8704.32.77	-Other
	8704.32.81	-Refuse collection vehicles having refuse compressing device
	8704.32.82	-Tanker vehicles

NO.	HS CODE	DESCRIPTION
	8704.32.83	-Designed for the transport of concrete or cement in bulk
	8704.32.84	-Other vans, pick-up trucks and similar vehicles
	8704.32.85	-Ordinary lorries (trucks)
	8704.32.86	-Other
	8704.32.88	-Refuse collection vehicles having refuse compressing device
	8704.32.91	-Tanker vehicles
	8704.32.92	-Designed for the transport of concrete or cement in bulk
	8704.32.93	-Other vans, pick-up trucks and similar vehicles
	8704.32.94	-Ordinary lorries (trucks)
	8704.32.95	-Other
242	8704.90	Other motor vehicles for the transport of goods
243	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:
	8706.00.19	- Other
	8706.00.21	- For vehicles of subheading 8702.10
	8706.00.22	- For vehicles of subheading 8702.90
	8706.00.39	- Other
	8706.00.41	- For vehicles of subheading 8704.10
	8706.00.49	- Other
244	8708.29	Other parts and accessories of bodies (including cabs), nes, of the motor vehicles of headings 87.01 to 87.05
245	8708.39	Other brakes and servo-brakes and parts thereof, of the motor vehicles of headings 87.01 to 87.05
246	8708.60	Non-driving axles and parts thereof, of the motor vehicles of headings 87.01 to 87.05
247	8708.99	Other parts and accessories of the motor vehicles of headings 87.01 to 87.05, nes
248	8711.10	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc
249	8711.20	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
250	8711.30	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc
251	8711.40	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
252	8711.50	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc
253	8711.90	Other motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
254	8714.11	Saddles, for motorcycles (including mopeds)
255	8714.19	Other parts and accessories of motorcycles (including mopeds)
256	9029.20	Speed indicators and tachometers; stroboscopes
	9029.20.10	- Speedometers for motor vehicles
	9029.20.90	- Other
257	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
	9104.00.10	- For vehicles
258	9401.90	Parts of seats (other than those of heading 94.02), whether or not convertible into beds

NO.	HS CODE	DESCRIPTION
259	9403.30	Wooden furniture of a kind used in offices

APPENDIX 1 SENSITIVE LIST

Viet Nam:

NO.	HS CODE	DESCRIPTION
1	190110	- Preparations for infant use, put up for retail sale:
	19011029	- Other
	19011030	- Of soya bean powder
	19011093	- Other, containing cocoa
	19011099	- Other
2	190190	- Other:
	19019011	- Of goods of heading 04.01 to 04.04
	19019019	- Other
	19019031	- Filled milk
	19019033	- Other, not containing cocoa
	19019034	- Other, containing cocoa
	19019041	- In powder form
	19019049	- In other form
	19019052	- Other, not containing cocoa
	19019053	- Other, containing cocoa
3	210690	- Other:
	21069059	-Other
	21069061	-Of a kind used for the manufacture of alcoholic beverages, in liquid form
	21069062	-Of a kind used for the manufacture of alcoholic beverages, in other form
	21069063	-Other
	21069064	-Of a kind used for the manufacture of alcoholic beverages, in liquid form
	21069065	-Of a kind used for the manufacture of alcoholic beverages, in other form
	21069066	-Other
4	230990	- Other:
	23099013	- Prawn feed
5	25233000	- Aluminous cement
6	25239000	- Other hydraulic cements
7	270900	- Petroleum oils and oils obtained from bituminous minerals, crude.
	27090020	- Condensate
	27090090	- Other
8	27109100	- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)
9	27109900	- Other
10	28151100	- Solid
11	28151200	- In aqueous solution (soda lye or liquid soda)
12	29173100	- Dibutyl orthophthalates
13	29173200	- Dioctyl orthophthalates
14	29173300	- Dinonyl or didecyl orthophthalates
15	29173400	- Other esters of orthophthalic acid
16	29224100	- Lysine and its esters; salts thereof
17	292242	- Glutamic acid and its salts:
	29224220	- Monosodium glutamate
	29224290	- Other salts

NO.	HS CODE	DESCRIPTION
18	294110	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:
	29411011	- Non-sterile
	29411019	- Other
	29411020	- Ampicillin and its salts
19	300410	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:
	30041011	- Containing penicillin G or its salts (excluding penicillin G benzathin)
	30041012	- Containing phenoxymethyl penicillin or its salts
	30041013	- Containing ampicillin or its salts, for taking orally
	30041014	- Containing amoxycillin or its salts, for taking orally
20	300420	- Containing other antibiotics:
	30042011	- For taking orally
	30042012	- Ointment
	30042021	- For taking orally
	30042022	- Ointment
	30042031	- For taking orally
	30042032	- Ointment
	30042041	- Containing gentamycins or derivatives thereof, for injection
	30042042	- Containing lincomycins or derivatives thereof, for taking orally
	30042043	- Ointments
21	300450	- Other medicaments containing vitamins or other products of heading 29.36:
	30045020	- Containing vitamins A, other than goods of subheading 3004.50.10 and 3004.50.79
	30045030	- Containing vitamins B1, B2, B6 or B12, other than goods of subheadings 3004.50.10, 3004.50.71 and 3004.50.79
	30045040	- Containing vitamins C, other than goods of subheadings 3004.50.10 and 3004.50.79
	30045079	- Other
22	300490	- Other:
	30049099	- Other
23	31031000	- Superphosphates
24	310390	- Other:
	31039010	- Calcined phosphatic fertiliser
25	31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
26	31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
27	320810	- Based on polyesters:
	32081029	- Other
	32081030	- Enamels
	32081050	- Undercoats and priming paints
	32081061	- Containing insecticide derivatives
	32081069	- Other
	32081090	- Other
28	320820	- Based on acrylic or vinyl polymers:
	32082029	- Other
	32082030	- Enamels
	32082050	- Undercoats and priming paints
	32082061	- Containing insecticide derivatives
	32082069	- Other
	32082090	- Other

NO.	HS CODE	DESCRIPTION
29	320890	- Other:
	32089029	- Other
	32089030	- Enamel
	32089050	- Undercoats and priming paints
	32089061	- Containing insecticide derivatives
	32089069	- Other
	32089090	- Other
30	320910	- Based on acrylic or vinyl polymers:
	32091020	- Varnishes (including lacquers), not exceeding 1000C heat-resistance
	32091030	- Enamel
	32091060	- Undercoats and priming paints
	32091071	- Containing insecticide derivatives
	32091079	- Other
	32091090	- Other
31	320990	- Other:
	32099020	- Varnishes (including lacquers), not exceeding 1000C heat-resistance
	32099030	- Enamels
	32099060	- Undercoats and priming paints
	32099071	- Containing insecticide derivatives
	32099079	- Other
	32099090	- Other
32	321000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.
	32100019	- Other
	32100040	- Enamels
	32100050	- Polyurethane tar coating
	32100070	- Undercoats and priming paints
	32100081	- Containing insecticide derivatives
	32100089	- Other
	32100090	- Other
33	33030000	- Perfumes and toilet waters.
34	33041000	- Lip make-up preparations
35	33042000	- Eye make-up preparations
36	33043000	- Manicure or pedicure preparations
37	33049100	- Powders, whether or not compressed
38	330499	- Other:
	33049910	- Face and skin creams and lotions
	33049920	- Anti-acne creams
	33049990	- Other
39	33052000	- Preparations for permanent waving or straightening
40	330590	- Other:
	33059010	- Brilliantines and other hair oils
	33059090	- Other
41	33071000	- Pre-shave, shaving or after-shave preparations
42	33073000	- Perfumed bath salts and other bath preparations
43	340111	- For toilet use, (including medicated products):
	34011110	- Medicated products
	34011120	- Bath soap

NO.	HS CODE	DESCRIPTION
	34011130	- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent
	34011190	- Other
44	340119	- Other:
	34011910	- Of felt or nonwovens, impregnated, coated or covered with soap or detergent
	34011990	- Other
45	34013000	- 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
46	340319	- Other:
	34031919	- Other
47	390320	- Styrene-acrylonitrile (SAN) copolymers:
	39032020	- Granules
	39032030	- In aqueous dispersion
48	390330	- Acrylonitrile-butadiene-styrene (ABS) copolymers:
	39033020	- Granules
	39033030	- In aqueous dispersion
49	390390	- Other:
	39039020	- Granules
	39039030	- In aqueous dispersion
50	340399	- Other:
	34039919	- Other
	34039990	- Other
51	35069100	- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber
52	35069900	- Other
53	390421	- Non-plasticised:
	39042110	- In powder form
	39042121	- Used in the manufacture of telephonic or electric wire
	39042129	- Other
54	390422	- Plasticised:
	39042221	- Used in the manufacture of telephonic or electric wire
	39042229	- Other
55	39051200	- In aqueous dispersion
56	39052100	- In aqueous dispersion
57	390599	- Other:
	39059911	- In aqueous dispersion
58	390610	- Poly(methyl methacrylate):
	39061010	- In aqueous dispersion
59	390690	- Other:
	39069011	- In aqueous dispersion
	39069091	- In aqueous dispersion
60	391721	- Of polymers of ethylene:
	39172190	- Other
61	391723	- Of polymers of propylene:
	39172390	- Other
62	391729	- Of other plastics:
	39172990	- Other
63	391731	- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:
	39173190	- Other
64	391732	- Other, not reinforced or otherwise combined with other materials, without fittings:

NO.	HS CODE	DESCRIPTION
	39173290	- Other
65	391733	- Other, not reinforced or otherwise combined with other materials, with fittings:
	39173390	- Other
66	391739	- Other:
	39173990	- Other
67	39174000	- Fittings
68	391810	- Of polymers of vinyl chloride:
	39181011	- Tiles
	39181019	- Other
	39181090	- Other
69	391890	- Of other plastics:
	39189011	- Tiles, of polyethylene
	39189012	- Tiles, of other plastics
	39189013	- Other, of polyethylene
	39189019	- Other
	39189091	- Of polyethylene
	39189099	- Other
70	391910	- In rolls of a width not exceeding 20 cm:
	39191019	- Other
	39191029	- Other
	39191090	- Other
71	392020	- Of polymers of propylene:
	39202020	- BOPP film
	39202090	- Other
72	392043	- Containing by weight not less than 6% of plasticisers:
	39204390	- Other
73	39221000	- Baths, shower-baths, sinks and wash-basins
74	392220	- Lavatory seats and covers:
	39222010	- Covers
	39222090	- Other
75	392290	- Other:
	39229010	- Flushing water closets (lavatory pans) and urinals
	39229020	- Parts of flushing cisterns
	39229090	- Other
76	39241000	- Tableware and kitchenware
77	392490	- Other:
	39249010	- Bed pans, urinals (portable type) and chamber-pots
	39249090	- Other
78	39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l
79	39252000	- Doors, windows and their frames and thresholds for doors
80	39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
81	39259000	- Other
82	392620	- Articles of apparel and clothing accessories (including gloves, mittens and mits):
	39262090	- Other, including belts
83	39263000	- Fittings for furniture, coachwork or the like
84	392690	- Other:
	39269099	- Other
85	40114000	- Of a kind used on motorcycles

NO.	HS CODE	DESCRIPTION
86	40115000	- Of a kind used on bicycles
87	401199	- Other:
	40119990	- Other, of a width exceeding 450 mm
88	40132000	- Of a kind used on bicycles
89	401390	- Other:
	40139019	- Suitable for fitting to tyres of width exceeding 450 mm
	40139020	- Of a kind used on motorcycles or motor scooters
	40139099	- Suitable for fitting to tyres of width exceeding 450 mm
90	40161000	- Of cellular rubber
91	480257	- Other, weighing 40 g/ m2 or more but not more than 150 g/ m2:
	48025710	- For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper
	48025720	- Fancy paper and paperboard including with watermarks, granitized felt finish, fibers or blend of specks and vellum antique finish
92	480261	- In rolls:
	48026120	- For printing banknotes; manufacture of gypsum boards and computer cards or paper
93	480269	- Other:
	48026920	- For printing banknotes; manufacture of gypsum boards and computer cards or paper
94	48052500	- Weighing more than 150 g/ m2
95	481013	- In rolls:
	48101390	- Other
96	481019	- Other:
	48101990	- Other
97	48141000	- "Ingrain" paper
98	481420	
	48142000	- 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
99	48143000	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven
100	481490	- Other:
	48149010	- Wallpaper and similar wall coverings, consisting of grained, embossed, surface-coloured, design-printed, or otherwise surface-decorated paper, coated or covered with transparent protective plastics
	48149090	- Other
101	48191000	- Cartons, boxes and cases, of corrugated paper or paperboard
102	481920	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:
	48192010	- Boxes
	48192090	- Other
103	482110	- Printed:
	48211010	- Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person
	48211090	- Other
104	482190	- Other:
	48219010	- Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person
	48219090	- Other

NO.	HS CODE	DESCRIPTION
105	52081200	- Plain weave, weighing more than 100 g/ m2
106	52081900	- Other fabrics
107	52083900	- Other fabrics
108	52085200	- Plain weave, weighing more than 100 g/ m2
109	52085900	- Other fabrics
110	52092900	- Other fabrics
111	52094200	- Denim
112	52094900	- Other fabrics
113	52103900	- Other fabrics
114	52104100	- Plain weave
115	52111100	- Plain weave
116	52111200	- 3-thread or 4-thread twill, including cross twill
117	52121300	- Dyed
118	540710	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:
	54071019	- Other
	54071099	- Other
119	540810	- Woven fabrics obtained from high tenacity yarn of viscose rayon:
	54081090	- Other
120	55121100	- Unbleached or bleached
121	55121900	- Other
122	55129900	- Other
123	55131900	- Other woven fabrics
124	55151100	- Mixed mainly or solely with viscose rayon staple fibres
125	55151900	- Other
126	55159900	- Other
127	55161200	- Dyed
128	56039200	- Weighing more than 25 g/ m2 but not more than 70 g/ m2
129	56039400	- Weighing more than 150 g/ m2
130	580190	- Of other textile materials:
	58019090	- Other
131	580410	- Tulle and other net fabrics:
	58041090	- Other
132	590390	- Other:
	59039090	- Other
133	600191	- Of cotton:
	60019110	- Unbleached, not mercerised
	60019190	- Other
134	600199	- Of other textile materials:
	60019990	- Other
135	60029000	- Other
136	64062000	- Outer soles and heels, of rubber or plastics
137	681091	- Prefabricated structural components for building or civil engineering:
	68109110	- Concrete building piles
	68109190	- Other
138	69120000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.
139	700312	- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:
	70031220	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)

NO.	HS CODE	DESCRIPTION
	70031290	- Other
140	700319	- Other:
	70031920	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70031990	- Other
141	700320	- Wired sheets:
	70032010	- In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70032090	- Other
142	700330	- Profiles:
	70033010	- In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70033090	- Other
143	700420	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:
	70042020	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70042090	- Other
144	700490	- Other glass:
	70049020	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70049090	- Other
145	700510	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:
	70051020	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70051090	- Other
146	700521	- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:
	70052120	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70052190	- Other
147	700529	- Other:
	70052920	- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70052990	- Other
148	700530	- Wired glass:
	70053010	- In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut)
	70053090	- Other
149	700600	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.
	70060090	- Other
150	700711	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:
	70071110	- Suitable for vehicles of Chapter 87
151	700721	- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:
	70072110	- Suitable for vehicles of Chapter 87
152	70080000	Multiple-walled insulating units of glass.
153	70091000	- Rear-view mirrors for vehicles
154	70099100	- Unframed
155	70099200	- Framed
156	701321	- Of lead crystal:
	70132110	- Not ground, polished, opacified or otherwise worked
	70132190	- Other
157	701331	- Of lead crystal:
	70133110	- Not ground, polished, opacified or otherwise worked
	70133190	- Other

NO.	HS CODE	DESCRIPTION
158	70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes
159	70169000	- Other
160	70181000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
161	701890	- Other:
	70189090	- Other
162	72071100	- Of rectangular (including square) cross-section, the width measuring less than twice the thickness
163	720712	- Other, of rectangular (other than square) cross-section:
	72071210	- Slabs
	72071290	- Other
164	720720	- Containing by weight 0.25% or more of carbon:
	72072019	- Other
	72072099	- Other
165	72083600	- Of a thickness exceeding 10 mm
166	720837	- Of a thickness of 4.75 mm or more but not exceeding 10 mm:
	72083710	- Steel plates and sheets containing by weight less than 0.6% of carbon
167	720838	- Of a thickness of 3 mm or more but less than 4.75 mm:
	72083810	- Steel plates and sheets containing by weight less than 0.6% of carbon
168	72085400	- Of a thickness of less than 3 mm
169	720915	
	72091500	- Of a thickness of 3 mm or more
170	72099000	- Other
171	721030	- Electrolytically plated or coated with zinc:
	72103019	- Other
	72103099	- Other
172	721069	- Other:
	72106910	- Of a thickness not exceeding 1.2 mm
	72106990	- Other
173	721070	- Painted, varnished or coated with plastics:
	72107040	- Electrolytically plated or coated with zinc, of thickness exceeding 1.2 mm
174	721090	- Other:
	72109040	- Electrolytically plated or coated with zinc, of thickness exceeding 1.2 mm
175	721114	- Other, of a thickness of 4.75 mm or more:
	72111411	- Universal plates
	72111412	- Hoop and strip
	72111419	- Other
	72111491	- Universal plates
	72111492	- Coils for re-rolling
	72111493	- Corrugated
	72111494	- Other, hoop and strip
	72111499	- Other
176	721119	- Other:
	72111911	- Tape and band exceeding 25 mm but not exceeding 100 mm in width
	72111912	- Other, hoop and strip
	72111919	- Other
	72111991	- Tape and band exceeding 100 mm in width
	72111992	- Coils for re-rolling
	72111993	- Corrugated

NO.	HS CODE	DESCRIPTION
	72111994	- Other, hoop and strip
	72111999	- Other
177	721391	- Of circular cross-section measuring less than 14 mm in diameter:
	72139110	- For making soldering bars
178	721399	- Other:
	72139910	- For making soldering bars
179	721499	- Other:
	72149912	- Shaft bars; manganese steel
	72149922	- Shaft bars; manganese steel
	72149932	- Shaft bars; manganese steel
180	721730	- Plated or coated with other base metals:
	72173010	- Containing by weight less than 0.25% of carbon
181	722300	Wire of stainless steel.
	72230090	- Other
182	730660	- Other, welded, of non-circular cross-section:
	73066099	- Other
183	73083000	- Doors, windows and their frames and thresholds for doors
184	730890	- Other:
	73089040	- Parts of tubes or tunnels, made of formed and bended corrugated sheet of iron or steel
	73089090	- Other
185	731511	- Roller chain:
	73151111	- Chain for bicycles
	73151112	- Chain for motorcycles
	73151121	- Chain for bicycles
	73151122	- Chain for motorcycles
186	731519	- Parts:
	73151910	- Of chain for bicycles
	73151920	- Of other chain for motorcycles
187	731589	- Other:
	73158911	- Chain for bicycles
	73158912	- Chain for motorcycles
	73158921	- Chain for bicycles
	73158922	- Chain for motorcycles
188	731590	- Other parts:
	73159010	- Chain for motorcycles and bicycles
189	731812	- Other wood screws:
	73181290	- Other
190	731814	- Self-tapping screws:
	73181490	- Other
191	731815	- Other screws and bolts, whether or not with their nuts or washers:
	73181511	- Screws for metal
	73181512	- Bolts for metal, with or without nuts
	73181519	- Other
	73181591	- Screws for metal
	73181592	- Bolts for metal, with or without nuts
	73181599	- Other
192	731816	- Nuts:
	73181690	- Other

NO.	HS CODE	DESCRIPTION
193	731819	- Other:
	73181910	- Of an external diameter not exceeding 16 mm
	73181990	- Other
194	73242100	- Of cast iron, whether or not enamelled
195	73242900	- Other
196	732690	- Other:
	73269090	- Other
197	740811	- Of which the maximum cross-sectional dimension exceeds 6 mm:
	74081110	- Of which the maximum cross-sectional dimension exceeds 6 mm but not exceeds 14 mm
	74081120	- Of which the maximum cross-sectional dimension exceeds 14 mm but not exceeds 25 mm
	74081190	- Other
198	760611	- Of aluminium, not alloyed:
	76061190	- Other
199	760720	- Backed:
	76072090	- Other
200	82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools
201	82130000	Scissors, tailors' shears and similar shears, and blades therefor.
202	82142000	- Manicure or pedicure sets and instruments (including nail files)
203	82152000	- Other sets of assorted articles
204	83012000	- Locks of a kind used for motor vehicles
205	830140	- Other locks:
	83014090	- Other
206	83016000	- Parts
207	83021000	- Hinges
208	83022000	- Castors
209	830241	- Suitable for buildings:
	83024110	- Hasps
	83024120	- Bolts, hooks, eyes and staples
	83024190	- Other
210	83024900	- Other
211	83026000	- Automatic door closers
212	83082000	- Tubular or bifurcated rivets
213	830890	- Other, including parts:
	83089090	- Other
214	840732	- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:
	84073211	- Exceeding 50 cc but not exceeding 110 cc
	84073212	- Exceeding 110 cc but not exceeding 125 cc
	84073219	- Exceeding 125 cc but not exceeding 250 cc
	84073291	- Exceeding 50 cc but not exceeding 110 cc
	84073292	- Exceeding 110 cc but not exceeding 125 cc
	84073299	- Exceeding 125 cc but not exceeding 250 cc
215	840733	- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:
	84073310	- For vehicles of heading 87.01
216	840734	- Of a cylinder capacity exceeding 1,000 cc:
	84073411	- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc
	84073412	- For other vehicles of heading 87.01
217	840991	- Suitable for use solely or principally with spark-ignition internal combustion piston engines:

NO.	HS CODE	DESCRIPTION
	84099121	- Carburettors and parts thereof
	84099122	- Cylinder blocks, liners, heads and head covers
	84099123	- Pistons, piston rings, gudgeon pins
	84099124	- Alternator brackets; oil pans
	84099129	- Other
218	840999	- Other:
	84099961	- Carburettors and parts thereof
	84099962	- Cylinder blocks, liners, heads and head covers
	84099963	- Pistons, piston rings, gudgeon pins
	84099964	- Alternator brackets; oil pans
	84099969	- Other
219	84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19
220	841370	- Other centrifugal pumps:
	84137021	- Water pumps specially designed for submarine use
	84137024	- Other, water pumps with capacity exceeding 8000 m ³ /h but not exceeding 13000 m ³ /h
	84137030	- Not electrically operated
221	841391	- Of pumps:
	84139110	- Of pumps of subheading 8413.20.00
	84139120	- Of pumps of subheading 8413.70.10
	84139130	- Of other centrifugal pumps
	84139141	- Of water pumps with capacity not exceeding 8000 m ³ /h, except those specially designed for submarine use
	84139190	- Of other pumps, not electrically operated
222	84142000	- Hand- or foot-operated air pumps
223	841490	- Parts:
	84149019	- Other
	84149099	- Other
224	841583	- Not incorporating a refrigerating unit:
	84158311	- Of an output not exceeding 21.10 kW
	84158312	- Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158313	- Of an output exceeding 26.38 kW but not exceeding 52.75 kW
	84158314	- Of an output exceeding 52.75 kW
	84158321	- Of an output not exceeding 21.10 kW
	84158322	- Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158323	- Of an output exceeding 26.38 kW but not exceeding 52.75 kW
	84158324	- Of an output exceeding 52.75 kW
	84158331	- Of an output not exceeding 21.10 kW
	84158332	- Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158333	- Of an output exceeding 26.38 kW but not exceeding 52.75 kW
	84158334	- Of an output exceeding 52.75 kW
	84158391	- Of an output not exceeding 21.10 kW
	84158392	- Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158393	- Of an output exceeding 26.38 kW but not exceeding 52.75 kW
	84158394	- Of an output exceeding 52.75 kW
225	841830	- Freezers of the chest type, not exceeding 800 l capacity:
	84183010	- Not exceeding 200 l capacity
	84183020	- Exceeding 200 l but not exceeding 800 l capacity
226	841840	- Freezers of the upright type, not exceeding 900 l capacity:
	84184010	- Not exceeding 200 l capacity

NO.	HS CODE	DESCRIPTION
	84184020	- Exceeding 200 l but not exceeding 900 l capacity
227	841850	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture
	84185019	- Other
	84185022	- Refrigerating chambers
	84185029	- Other
228	842112	- Clothes-dryers:
	84211210	- Of capacity not exceeding 30 l
	84211220	- Of capacity exceeding 30 l
229	842131	- Intake air filters for internal combustion engines:
	84213120	- For motor vehicles of Chapter 87
230	842211	- Of the household type:
	84221110	- Electrically operated
	84221120	- Not electrically operated
231	845011	- Fully-automatic machines:
	84501110	- Each of a dry linen capacity not exceeding 6 kg
	84501120	- Each of a dry linen capacity exceeding 6 kg
232	845012	- Other machines, with built-in centrifugal drier:
	84501210	- Each of a dry linen capacity not exceeding 6 kg
	84501220	- Each of a dry linen capacity exceeding 6 kg
233	845019	- Other:
	84501910	- Each of a dry linen capacity not exceeding 6 kg
	84501920	- Each of a dry linen capacity exceeding 6 kg
234	84502000	- Machines, each of a dry linen capacity exceeding 10 kg
235	84512100	- Each of a dry linen capacity not exceeding 10 kg
236	845290	- Other parts of sewing machines:
	84529010	- Of machinery of subheading 8452.10
237	848310	- Transmission shafts (including cam shafts and crank shafts) and cranks:
	84831024	- For engines of other vehicles of Chapter 87
238	848390	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:
	84839014	- For goods of heading 87.11
	84839015	- For other goods of Chapter 87
	84839094	- For goods of heading 87.11
	84839095	- For other goods of Chapter 87
239	850110	- Motors of an output not exceeding 37.5 W:
	85011011	- Stepper motors
	85011091	- Stepper motors
	85011092	- Spindle motors
	85011099	- Other
240	850120	- Universal AC/DC motors of an output exceeding 37.5 W:
	85012010	- Of an output not exceeding 1 kW
	85012020	- Of an output exceeding 1 kW
241	850131	- Of an output not exceeding 750 W:
	85013110	- Motors
	85013120	- Generators
242	850421	- Having a power handling capacity not exceeding 650 kVA:
	85042110	- Step-voltage regulators; instrument transformers with handling capacity not exceeding 5 kVA
	85042191	- Having a power handling capacity exceeding 10 kVA

NO.	HS CODE	DESCRIPTION
	85042199	- Other
243	850422	- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:
	85042211	- Of a high side voltage of 66,000 volts or more
	85042219	- Other
	85042290	- Other
244	850431	- Having a power handling capacity not exceeding 1 kVA:
	85043110	- Instrument potential transformers
	85043120	- Instrument current transformers
	85043140	- Intermediate frequency transformers
	85043150	- Step up/down transformers, slide regulators, stabilisers
	85043190	- Other
245	850432	- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:
	85043210	- Instrument transformers, (potential and current) of a power handling capacity not exceeding 5 kVA
	85043220	- Used with toys, scale models or similar recreational models
	85043291	- Of a power handling capacity not exceeding 10 kVA
	85043299	- Of a power handling capacity exceeding 10 kVA
246	850434	- Having a power handling capacity exceeding 500 kVA:
	85043411	- Having a power handling capacity exceeding 10,000 kVA or of high side voltage of 66,000 volts or more
	85043419	- Other
	85043420	- Having a power handling capacity exceeding 15,000 kVA
247	85063000	- Mercuric oxide
248	85064000	- Silver oxide
249	85065000	- Lithium
250	850660	- Air-zinc:
	85066010	- Having external volume not exceeding 300 cm ³
251	850730	- Nickel-cadmium:
	85073090	- Other
252	850740	- Nickel-iron:
	85074090	- Other
253	85092000	- Floor polishers
254	851610	- Electric instantaneous or storage water heaters and immersion heaters:
	85161030	- Immersion heaters
255	85162100	- Storage heating radiators
256	85162900	- Other
257	85163100	- Hair dryers
258	85163200	- Other hair-dressing apparatus
259	85163300	- Hand-drying apparatus
260	851640	- Electric smoothing irons:
	85164010	- Of a kind designed to use steam from industrial boilers
	85164090	- Other
261	85167100	- Coffee or tea makers
262	85167200	- Toasters
263	851679	- Other:
	85167910	- Kettles
	85167990	- Other
264	851680	- Electric heating resistors:
	85168020	- Sealed hotplates for domestic appliances

NO.	HS CODE	DESCRIPTION
	85168030	- Other, for domestic appliances
265	851840	- Audio-frequency electric amplifiers:
	85184010	- Audio-frequency electric amplifiers, having 6 or more input signal lines, with or without elements for capacity amplifier
	85184020	- Electric amplifiers when used as repeaters in line telephony products falling within the Information Technology Agreement (ITA) [ITA1/B-192]
	85184030	- Audio frequency amplifiers used as repeaters in telephony other than line telephony [ITA/2]
	85184090	- Other
266	851850	- Electric sound amplifier sets:
	85185010	- Of an output of 240 W or more
	85185020	- Sound amplifier sets combined with loudspeaker line for broadcasting, having voltage of 50 V to 100 V
	85185090	- Other
267	85191000	- Coin- or disc-operated record-players
268	85192100	- Without loudspeaker
269	85192900	- Other
270	85193100	- With automatic record changing mechanism
271	85193900	- Other
272	852032	- Digital audio type:
	85203290	- Other
273	852033	- Other, cassette-type:
	85203320	- Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm [ITA/2]
	85203330	- Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power [ITA/2]
	85203390	- Other
274	852039	- Other:
	85203990	- Other
275	852090	- Other:
	85209090	- Other
276	852110	- Magnetic tape-type:
	85211090	- Other
277	852190	- Other:
	85219019	- Other
	85219099	- Other
278	852410	- Gramophone records:
	85241090	- Other
279	852530	- Television cameras:
	85253010	- Cameras, without recording function, working in conjunction with an automatic data processing machine, the dimensions of which do not exceed 130 mm x 70 mm x 45 mm [ITA/2]
	85253090	- Other
280	852540	- Still image video cameras and other video camera recorders; digital cameras:
	85254020	- Other still image video cameras
	85254030	- Digital cameras
	85254040	- Other video camera recorders
281	852719	- Other:
	85271910	- For radio-telephony or radio-telegraphy
	85271920	- Reception apparatus capable of planning managing, and monitoring of electromagnetic spectrum [ITA/2]

NO.	HS CODE	DESCRIPTION
	85271990	- Other
282	852721	- Combined with sound recording or reproducing apparatus:
	85272110	- For radio-telephony or radio-telegraphy
	85272190	- Other
283	852729	- Other:
	85272910	- For radio-telephony or radio-telegraphy
	85272990	- Other
284	852731	- Combined with sound recording or reproducing apparatus:
	85273110	- For radio-telephony or radio-telegraphy
	85273190	- Other
285	85273200	- Not combined with sound recording or reproducing apparatus but combined with a clock
286	852739	- Other:
	85273910	- For radio-telephony or radio-telegraphy
	85273990	- Other
287	852790	- Other:
	85279091	- For radio-telephony or radio-telegraphy
	85279092	- For distress signals from ships or aircraft
	85279099	- Other
288	85281300	- Black and white or other monochrome
289	852821	- Colour:
	85282110	- FPD type monitors for video and computer data, for overhead projectors [ITA1/B-200]
	85282190	- Other
290	852830	- Video projectors:
	85283020	- Flat panel display type video and computer data projectors [ITA1/B-200]
	85283090	- Other
291	852910	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:
	85291020	- Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof
	85291030	- Telescopic, rabbit and dipole antennae for television or radio receivers
	85291040	- Aerial filters and separators [ITA/2]
292	853610	- Fuses:
	85361010	- Thermal fuses; glass type fuses
293	853620	- Automatic circuit breakers:
	85362010	- Moulded case type
	85362020	- For incorporation into electro-thermic domestic appliances of heading 85.16
	85362090	- Other
294	853630	- Other apparatus for protecting electrical circuits:
	85363090	- Other
295	85364100	- For a voltage not exceeding 60 V
296	853650	- Other switches:
	85365030	- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines
	85365040	- Miniature switches for rice cookers or oven toasters
	85365060	- Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 amp
	85365090	- Other
297	853669	- Plugs and sockets:

NO.	HS CODE	DESCRIPTION
	85366910	- Telephone plugs
	85366920	- Audio/video sockets and cathode ray tube (CRT) sockets for television or radio receivers
	85366990	- Other
298	853690	- Other apparatus:
	85369020	- Junction boxes
	85369030	- Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for coaxial cable; commutator
	85369090	- Other
299	853910	- Sealed beam lamp units:
	85391010	- For motor vehicles of Chapter 87
300	853921	- Tungsten halogen:
	85392130	- Of a kind used for motor vehicles
301	853922	- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:
	85392290	- Other
302	853929	- Other:
	85392930	- Bulbs of a kind used for motor vehicles
	85392950	- Other, having capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V
303	853931	- Fluorescent, hot cathode:
	85393110	- Tubes for compact fluorescent lamps
	85393120	- Tube lamps/fluorescent lamps in straight or circular form
	85393190	- Other
304	853939	- Other:
	85393920	- Discharge lamps for decorative or publicity purposes
	85393940	- Electric lamps for motor vehicle or cycles
305	854411	- Of copper:
	85441110	- Lacquered or enamelled
	85441120	- Covered with paper, textile material or PVC
	85441130	- Lacquered or enamelled and covered with paper, textile material or PVC
	85441140	- Other, rectangular cross-section and without connectors
	85441190	- Other
306	854420	- Co-axial cable and other co-axial electric conductors:
	85442010	- Insulated cables fitted with connectors, for a voltage not exceeding 66,000 V
	85442020	- Insulated cables not fitted with connectors, for a voltage not exceeding 66,000 V
307	854430	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:
	85443010	- Wiring harnesses for motor vehicles
308	854441	- Fitted with connectors:
	85444112	- Telephone cables, other than submarine
	85444114	- Telegraph and radio relay cables, other than submarine
	85444115	- Other plastic insulated electric cable having cross section not exceeding 300mm ²
	85444191	- Plastic insulated electric cable having a cross section not exceeding 300 mm ²
	85444192	- Plastic insulated electric cable having a cross section exceeding 300 mm ²
	85444193	- Plastic insulated electric conductors
	85444194	- Controlling cables
	85444195	- Battery cables
	85444199	- Other
309	854449	- Other:

NO.	HS CODE	DESCRIPTION
	85444991	- Plastic insulated electric cable having a cross section not exceeding 300 mm ²
	85444992	- Plastic insulated electric cable having a cross section exceeding 300 mm ²
	85444993	- Plastic insulated electric conductors
	85444994	- Controlling cables
	85444995	- Shielded wire of a kind used in the manufacture of automotive wiring harness
	85444999	- Other
310	854451	- Fitted with connectors:
	85445192	- Plastic insulated electric cable having a cross section exceeding 300 mm ²
	85445194	- Controlling cables
	85445199	- Other
311	870110	- Pedestrian controlled tractors:
	87011021	- Two-wheeled agricultural tractors
	87011022	- Other two-wheeled tractors
	87011029	- Other
312	870422	- g.v.w exceeding 5 t but not exceeding 20 t:
	87042241	-Refrigerated vans
	87042242	-Refuse collection vehicles having refuse compressing device
	87042243	-Tanker vehicles
	87042251	-Refrigerated vans
313	870432	- g.v.w. exceeding 5 t:
	87043274	-Designed for the transport of concrete or cement in bulk
314	870810	- Bumpers and parts thereof:
	87081020	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87081030	- For ambulances
	87081040	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87081050	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87081060	- For vehicles of subheading 8704.10 or heading 87.05
	87081090	- Other
315	870831	- Mounted brake linings:
	87083130	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87083140	- For ambulances
	87083150	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87083160	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87083170	- For vehicles of subheading 8704.10 or heading 87.05
	87083190	- Other
316	870839	- Other:
	87083930	- For vehicles of subheadings 87.02 and 87.04 (except subheading 8704.10)
	87083940	- For ambulances
	87083950	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87083960	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87083970	- For vehicles of subheading 8704.10 or heading 87.05
	87083990	- Other
317	870850	- Drive-axles with differential, whether or not provided with other transmission components:
	87085013	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87085014	- For ambulances
	87085015	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except

NO.	HS CODE	DESCRIPTION
		ambulances)
	87085016	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87085017	- For vehicles of subheading 8704.10 or heading 87.05
	87085019	- Other
	87085023	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87085024	- For ambulances
	87085025	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87085026	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87085027	- For vehicles of subheading 8704.10 or heading 87.05
	87085029	- Other
318	870860	- Non-driving axles and parts thereof:
	87086013	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87086014	- For ambulances
	87086015	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87086016	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87086017	- For vehicles of subheading 8704.10 or heading 87.05
	87086019	- Other
	87086023	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87086024	- For ambulances
	87086025	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87086026	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87086027	- For vehicles of subheading 8704.10 or heading 87.05
	87086029	- Other
319	870870	- Road wheels and parts and accessories thereof:
	87087093	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87087094	- For ambulance
	87087095	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87087096	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87087097	- For vehicles of subheading 8704.10 or heading 87.05
	87087099	- Other
320	870880	- Suspension shock-absorbers:
	87088030	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87088040	- For ambulances
	87088050	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87088060	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87088070	- For vehicles of subheading 8704.10 or heading 87.05
	87088090	- Other
321	870891	- Radiator:
	87089130	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87089140	- For ambulances
	87089150	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87089160	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87089170	- For vehicles of subheading 8704.10 or heading 87.05
	87089190	- Other
322	870893	- Clutches and parts thereof:

NO.	HS CODE	DESCRIPTION
	87089330	- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87089340	- For ambulances
	87089350	- For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87089360	- For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87089370	- For vehicles of subheading 8704.10 or heading 87.05
	87089390	- Other
323	870894	- Steering wheels, steering columns and steering boxes:
	87089419	- Other
	87089429	- Other
324	870899	- Other:
	87089911	- For vehicles of heading 87.01
	87089919	- Other
	87089921	- Crown wheels and pinions
	87089929	- Other
	87089931	- Crown wheels and pinions
	87089939	- Other
	87089940	- Other parts and accessories for vehicles of subheading 8701.90 (except agricultural tractors)
	87089991	- Crown wheels and pinions
	87089992	- Automotive liquefied petroleum gas (LPG) cylinders
	87089993	- Parts of suspension shock-absorbers
	87089999	- Other
325	871411	- Saddles:
	87141110	- For motorcycles of subheading 8711.10, 8711.20 or 8711.90
	87141120	- For motorcycles of subheading 8711.30, 8711.40 or 8711.50
326	871491	- Frames and forks, and parts thereof:
	87149110	- Frames and forks for cycles of subheading 8712.00.30
327	871492	- Wheel rims and spokes:
	87149210	- Wheel rims or spokes for cycles of subheading 8712.00.30
328	871493	- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:
	87149310	- For cycles of subheading 8712.00.30
	87149390	- Other
329	871494	- Brakes, including coaster braking hubs and hub brakes, and parts thereof:
	87149410	- For cycles of subheading 8712.00.30
330	871495	- Saddles:
	87149510	- For cycles of subheading 8712.00.30
	87149590	- Other
331	871496	- Pedals and crank-gear, and parts thereof:
	87149610	- For cycles of subheading 8712.00.30
	87149620	- Chain wheels or cranks
	87149690	- Other
332	871499	- Other:
	87149911	- Nipples
	87149919	- Other
	87149920	- Other handle bars, seat pillars, carriers, control cables, reflectors, lamp bracket lugs, mudguards
	87149930	- Other nipples or spokes
	87149990	- Other parts

NO.	HS CODE	DESCRIPTION
333	890200	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.
	89020011	- Fishing vessels
	89020012	- Other
	89020021	- Fishing vessels
	89020022	- Other
	89020031	- Fishing vessels
	89020032	- Other
334	94031000	- Metal furniture of a kind used in offices
335	940370	- Furniture of plastics:
	94037010	- Furniture of a kind used in offices
	94037090	- Other
336	940600	Prefabricated buildings.
	94060010	- Greenhouses fitted with mechanical or thermal equipment
	94060020	- Steam bathrooms
	94060091	- Of plastics
	94060092	- Of wood
	94060093	- Of cement, of concrete or of artificial stone
	94060094	- Of iron or steel
	94060095	- Of aluminium
	94060099	- Other
337	96061000	- Press-fasteners, snap-fasteners and press-studs and parts therefor
338	96062100	- Of plastics, not covered with textile material
339	96062200	- Of base metal, not covered with textile material
340	96071100	- Fitted with chain scoops of base metal
341	96071900	- Other
342	96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations
343	961700	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.
	96170010	- Vacuum flasks and other vacuum vessels

APPENDIX 2
HIGHLY SENSITIVE LIST

GROUP A: Tariff lines subject to 50% tariff rate capping

Cambodia:

NO.	HS CODE	DESCRIPTION
1	5508.10	- Of synthetic staple fibres
2	8447.90	- Other:
3	8507.30	- Nickel-cadmium:
4	9403.10	- Metal furniture of a kind used in offices
5	9406.00	Prefabricated buildings.

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP A: Tariff lines subject to 50% tariff rate capping

Indonesia:

NO.	HS CODE	DESCRIPTION
1	7216.50	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded: containing by weight 0.6 % or more of carbon
	7216.50.11.00	---Of a height of less than 80 mm
	7216.50.19.00	---Other
	7216.50.91.00	---Of a height of less than 80 mm
	7216.50.99.00	---Other
2	7217.30	-Plated or coated with other base metals
	7217.30.10.00	--Containing by weight less than 0.25% of carbon
	7217.30.20.00	--Containing by weight 0.25% or more of carbon
	7217.30.31.00	----Beadwire (brass coated high carbon steel
	7217.30.32.00	----Beadwire (coated with other copper alloys
	7217.30.33.00	---Plated or coated with tin
	7217.30.39.00	---Other
	7217.30.90.00	--Other
3	7305.19	- - Other
	7305.19.00.00	--Other
4	7306.30	-Other, welded, of circular cross-section, of iron or non-alloy steel with internal diameter less than 12.5 mm
	7306.30.21.00	---High pressure conduits
	7306.30.22.00	---Boiler tubes
	7306.30.23.00	---Single or double-walled, copper-plated or
	7306.30.24.00	---Other, of external diameter less than
	7306.30.25.00	---Other, of external diameter 140 mm or more
	7306.30.26.00	---Other, of external diameter less than
	7306.30.27.00	---Other, of external diameter 140 mm or more
5	7306.60	- Other, welded, of non-circular cross-section with internal diameter of less than 12.5 mm
	7306.60.91.00	---High pressure conduits
	7306.60.99.00	---Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP A: Tariff lines subject to 50% tariff rate capping

Korea:

NO.	HS CODE	DESCRIPTION
1	0306.23	-Shrimps and prawns:
	0306233000	Salted or in brine
2	0406.10	- Fresh (unripened or uncured) cheese including whey cheese, and curd
	0406101000	Fresh cheese
3	0406.90	- Other cheese
	0406900000	Other cheese
4	0805.10	- Oranges
	0805100000	Oranges
5	0808.10	- Apples
	0808100000	Apples
6	0808.20	- Pears and quinces
	0808201000	Pears

APPENDIX 2
HIGHLY SENSITIVE LIST

GROUP A: Tariff lines subject to 50% tariff rate capping

Lao PDR:

NO.	HS CODE	DESCRIPTION
1	8407.31	-Of a cylinder capacity not exceeding 50 cc
2	8407.32	-Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
3	8407.33	-Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc
4	8407.34	-Of a cylinder capacity exceeding 1,000 cc
5	8407.90	- Other engines

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP A: Tariff lines subject to 50% tariff rate capping

Malaysia:

BIL	HS CODE	DESCRIPTION
1	252329	-Other
	252329900	other
2	690710	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm
	690710100	floor, hearth and wall tiles
	690710900	other
3	690810	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm
	690810100	floor, hearth and wall tiles
	690810900	other
4	690890	- Other
	690890100	floor, hearth and wall tiles
	690890900	other
5	700312	-Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer
	700312910	in square or rectangular shape (including those with one or two or three or four corners cut)
6	700319	-Other
	700319910	in square or rectangular shape (including those with one or two or three or four corners cut)
7	700420	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer
	700420910	in square or rectangular shape (including those with one or two or three or four corners cut)
8	700490	- Other glass
	700490910	in square or rectangular shape (including those with one or two or three or four corners cut)
9	700521	-Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground
	700521910	in square or rectangular shape (including those with one or two or three or four corners cut)
10	700529	-Other
	700529910	in square or rectangular shape (including those with one or two or three or four corners cut)
11	700530	- Wired glass
	700530100	in square or rectangular shape (including those with one or two or three or four corners cut)
12	720825	-Of a thickness of 4.75mm or more
	720825000	-Of a thickness of 4.75mm or more
13	720826	-Of a thickness of 3mm or more but less than 4.75mm
	720826000	-Of a thickness of 3mm or more but less than 4.75mm

BIL	HS CODE	DESCRIPTION
14	720827	-Of a thickness of less than 3mm
	720827000	-Of a thickness of less than 3mm

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP A: Tariff lines subject to 50% tariff rate capping

The Philippines:

NO.	HS CODE	DESCRIPTION
1	3919.90	Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
2	3920.30	Other plates, sheets, film, foil and strip, of polymers of styrene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
3	3923.30	Carboys, bottles, flasks and similar articles, of plastics
4	3926.90	Other articles of plastics and articles of other materials of headings 39.01 to 39.14, nes
	3926.90.20	-Fans and handscreens, frames and handles therefor, and parts thereof
	3926.90.53	-Transmission or conveyor belts or belting
	3926.90.54	-Other articles used in machinery
	3926.90.59	-Other
	3926.90.91	-Poultry feeders
	3926.90.93	-Racket strings of a length not exceeding 15 m put up for retail sale
	3926.90.95	-Other articles of non-rigid cellular products
	3926.90.96	-Prayer beads
5	8536.69	Plugs and sockets
	8536.69.90	Other plugs and sockets

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP A: Tariff lines subject to 50% tariff rate capping

Viet Nam:

NO.	HS CODE	DESCRIPTION
1	220300	Beer made from malt.
	22030010	- Stout and porter
	22030090	- Other, including ale
2	22041000	- Sparkling wine
3	220421	-In containers holding 2 l or less:
	22042111	--Of an alcoholic strength by volume not exceeding 15% vol
	22042112	--Of an alcoholic strength by volume exceeding 15% vol
	22042121	--Of an alcoholic strength by volume not exceeding 15% vol
	22042122	--Of an alcoholic strength by volume exceeding 15% vol
4	220429	-Other:
	22042911	--Of an alcoholic strength by volume not exceeding 15% vol
	22042912	--Of an alcoholic strength by volume exceeding 15% vol
	22042921	--Of an alcoholic strength by volume not exceeding 15% vol
	22042922	--Of an alcoholic strength by volume exceeding 15% vol
5	220430	- Other grape must:
	22043010	-Of an alcoholic strength by volume not exceeding 15% vol
	22043020	-Of an alcoholic strength by volume exceeding 15% vol
6	220510	- In containers holding 2 l or less:
	22051010	-Of an alcoholic strength by volume not exceeding 15% vol
	22051020	-Of an alcoholic strength by volume exceeding 15% vol
7	220590	- Other:
	22059010	-Of an alcoholic strength by volume not exceeding 15% vol
	22059020	-Of an alcoholic strength by volume exceeding 15%
8	220600	
	22060010	- Cider and perry
	22060020	- Sake (rice wine)
	22060030	- Toddy
	22060040	- Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%
	22060050	- Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%
	22060090	- Other, including mead
9	220820	- Spirits obtained by distilling grape wine or grape marc:
	22082010	-Brandy of an alcoholic strength by volume not exceeding 46% vol
	22082020	-Brandy of an alcoholic strength by volume exceeding 46% vol
	22082030	-Other, of an alcoholic strength by volume not exceeding 46% vol
	22082040	-Other, of an alcoholic strength by volume exceeding 46% vol
10	220830	- Whiskies:
	22083010	-Of an alcoholic strength by volume not exceeding 46% vol
	22083020	-Of an alcoholic strength by volume exceeding 46% vol
11	220840	- Rum and tafia:
	22084010	-Of an alcoholic strength by volume not exceeding 46% vol

NO.	HS CODE	DESCRIPTION
	22084020	-Of an alcoholic strength by volume exceeding 46% vol
12	220850	- Gin and Geneva:
	22085010	-Of an alcoholic strength by volume not exceeding 46% vol
	22085020	-Of an alcoholic strength by volume exceeding 46% vol
13	220860	- Vodka:
	22086010	-Of an alcoholic strength by volume not exceeding 46% vol
	22086020	-Of an alcoholic strength by volume exceeding 46% vol
14	220870	- Liqueurs and cordials:
	22087010	-Of an alcoholic strength by volume not exceeding 57% vol
	22087020	-Of an alcoholic strength by volume exceeding 57% vol
15	220890	- Other:
	22089010	-Medicated samsu of an alcoholic strength by volume not exceeding 40% vol
	22089020	-Medicated samsu of an alcoholic strength by volume exceeding 40% vol
	22089030	-Other samsu of an alcoholic strength by volume not exceeding 40% vol
	22089040	-Other samsu of an alcoholic strength by volume exceeding 40% vol
	22089050	-Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol
	22089060	-Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol
	22089070	-Bitters and similar beverages of an alcoholic strength not exceeding 57% vol
	22089080	-Bitters and similar beverages of an alcoholic strength exceeding 57% vol
	22089090	-Other
16	63090000	Worn clothing and other worn articles.
17	69111000	- Tableware and kitchenware
18	69119000	- Other
19	70120000	Glass inners for vacuum flasks or for other vacuum vessels.
20	70131000	- Of glass-ceramics
21	70132900	-Other
22	70133200	-Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0oC to 300o C
23	70133900	-Other
24	70139900	-Other
25	721491	-Of rectangular (other than square) cross-section
	72149119	--Other
	72149121	--Concrete steel
	72149129	--Other
26	721499	-Other:
	72149911	--Concrete steel
	72149919	--Other
	72149921	--Concrete steel
	72149929	--Other
	72149931	--Concrete steel
	72149939	--Other
27	72155000	- Other, not further worked than cold-formed or cold-finished
28	84073100	-Of a cylinder capacity not exceeding 50 cc
29	854451	-Fitted with connectors:
	85445191	--Plastic insulated electric cable having a cross section not exceeding 300 mm ²
	85445193	--Plastic insulated electric conductors
30	854459	-Other:
	85445912	--Telephone, telegraph and radio relay cables, other than submarine
	85445919	--Other

NO.	HS CODE	DESCRIPTION
	85445991	--Plastic insulated electric cable having a cross section not exceeding 300 mm ²
	85445992	--Plastic insulated electric cable having a cross section exceeding 300 mm ²
	85445993	--Plastic insulated electric conductors
	85445994	--Controlling cables
	85445999	--Other
31	870423	-g.v.w exceeding 20 t:
	87042331	--Refrigerated vans
	87042332	--Refuse collection vehicles having refuse compressing device
	87042333	--Tanker vehicles
	87042334	--Designed for the transport of concrete or cement in bulk
	87042335	--Other vans, pick-up trucks and similar vehicles
	87042336	--Ordinary lorries (trucks)
	87042339	--Other
	87042341	--Refrigerated vans
	87042342	--Refuse collection vehicles having refuse compressing device
	87042343	--Tanker vehicles
	87042344	--Designed for the transport of concrete or cement in bulk
	87042345	--Other vans, pick-up trucks and similar vehicles
	87042346	--Ordinary lorries (trucks)
	87042349	--Other
32	871150	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:
	87115010	-Motorcross motorcycles
	87115020	-Other, CKD
	87115030	-Other, CBU/Other
33	871200	Bicycles and other cycles (including delivery tricycles), not motorised.
	87120020	- Other bicycles (including children's bicycles in the normal form of adult bicycles)
	87120030	- Bicycles designed to be ridden by children but not in the normal form of adult bicycles
	87120090	- Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP B: Tariff lines subject to tariff reduction by 20%

Cambodia:

NO.	HS CODE	DESCRIPTION
1	0810.90	- Other:
2	1511.90	- Other:
3	2201.10	- Mineral waters and aerated waters
4	2203.00	Beer made from malt.
5	2205.90	- Other:
6	2208.90	- Other:
7	2710.19	-Other:
8	2821.10	- Iron oxides and hydroxides
9	2836.50	- Calcium carbonate
10	3305.10	- Shampoos:
11	3305.30	- Hair lacquers
12	3305.90	- Other:
13	3820.00	Anti-freezing preparations and prepared de-icing fluids.
14	3919.10	- In rolls of a width not exceeding 20 cm:
15	3923.21	-Of polymers of ethylene:
16	3923.50	- Stoppers, lids, caps and other closures:
17	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):
18	3926.40	- Statuettes and other ornamental articles
19	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)
20	4011.20	- Of a kind used on buses or lorries:
21	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:
22	4104.11	-Full grains, unsplit; grain splits:
23	4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls
24	4804.21	-Unbleached:
25	4804.39	-Other:
26	4805.19	-Other
27	4805.30	- Sulphite wrapping paper:
28	4810.13	-In rolls:
29	4810.19	-Other:
30	4814.10	- "Ingrain" paper
31	4818.50	- Articles of apparel and clothing accessories:
32	4818.90	- Other
33	4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:
34	4901.10	- In single sheets, whether or not folded:
35	4901.99	-Other:
36	5112.20	- Other, mixed mainly or solely with man-made filaments:
37	5204.19	-Other
38	5209.29	-Other fabrics
39	5209.39	-Other fabrics

NO.	HS CODE	DESCRIPTION
40	5211.42	-Denim
41	5401.10	- Of synthetic filaments
42	5407.41	-Unbleached or bleached:
43	5407.51	-Unbleached or bleached:
44	5407.52	-Dyed
45	5407.82	-Dyed
46	5509.59	-Other:
47	5515.91	-Mixed mainly or solely with man-made filaments
48	5603.11	-Weighing not more than 25 g/m2:
49	5607.29	-Other
50	5804.10	- Tullies and other net fabrics:
51	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:
52	5806.32	-Of man-made fibres:
53	5903.20	- With polyurethane:
54	6002.90	- Other
55	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
56	6115.99	-Of other textile materials:
57	6211.20	- Ski suits:
58	6306.12	-Of synthetic fibres
59	6404.11	-Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like
60	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.
61	7308.10	- Bridges and bridge-sections:
62	7308.20	- Towers and lattice masts:
63	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:
64	7311.00	Containers for compressed or liquefied gas, of iron or steel.
65	7320.10	- Leaf-springs and leaves therefor:
66	7321.11	-For gas fuel or for both gas and other fuels:
67	7607.19	-Other
68	8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.
69	8402.11	-Watertube boilers with a steam production exceeding 45 t per hour:
70	8403.10	- Boilers
71	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:
72	8414.40	- Air compressors mounted on a wheeled chassis for towing
73	8414.80	- Other:
74	8415.10	- Window or wall types, self-contained or "split-system":
75	8418.10	- Combined refrigerator-freezers, fitted with separate external doors:
76	8419.19	-Other:
77	8421.21	-For filtering or purifying water:
78	8425.42	-Other jacks and hoists, hydraulic:
79	8427.90	- Other trucks
80	8429.19	-Other:
81	8429.52	-Machinery with a 360o revolving superstructure:
82	8429.59	-Other:
83	8441.10	- Cutting machines:
84	8445.90	- Other:

NO.	HS CODE	DESCRIPTION
85	8447.20	- Flat knitting machines; stitch-bonding machines:
86	8447.90	- Other:
87	8448.11	-Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:
88	8451.10	- Dry-cleaning machines
89	8451.21	-Each of a dry linen capacity not exceeding 10 kg
90	8451.29	-Other
91	8451.30	- Ironing machines and presses (including fusing presses)
92	8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics
93	8451.80	- Other machinery:
94	8452.21	-Automatic units
95	8452.30	- Sewing machine needles
96	8467.21	-Drills of all kinds
97	8467.22	-Saws
98	8467.29	-Other:
99	8471.41	-Comprising in the same housing at least a central processing unit andan input and output unit, whether or not combined:
100	8471.50	- Digital processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units,input units, output units:
101	8474.32	-Machines for mixing mineral substances with bitumen:
102	8481.80	- Other appliances:
103	8501.32	-Of an output exceeding 750 W but not exceeding 75 kW:
104	8501.62	-Of an output exceeding 75 kVA but not exceeding 375 kVA
105	8501.63	-Of an output exceeding 375 kVA but not exceeding 750 kVA
106	8502.11	-Of an output not exceeding 75 kVA
107	8502.12	-Of an output exceeding 75 kVA but not exceeding 375 kVA:
108	8502.13	-Of an output exceeding 375 kVA
109	8502.20	- Generating sets with spark-ignition internal combustion piston engines:
110	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01or 85.02.
111	8507.10	- Lead-acid, of a kind used for starting piston engines:
112	8507.30	- Nickel-cadmium:
113	8515.19	-Other:
114	8516.40	- Electric smoothing irons:
115	8525.20	- Transmission apparatus incorporating reception apparatus:
116	8528.12	-Colour:
117	8535.40	- Lightning arresters, voltage limiters and surge suppressors:
118	8535.90	- Other:
119	8536.90	- Other apparatus:
120	8537.10	- For a voltage not exceeding 1,000 V:
121	8544.20	- Co-axial cable and other co-axial electric conductors:
122	8544.41	-Fitted with connectors:
123	8544.59	-Other:
124	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:
125	8546.90	- Other
126	8547.90	- Other:
127	8701.20	- Road tractors for semi-trailers:
128	8702.90	- Other:
129	8703.22	-Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:

NO.	HS CODE	DESCRIPTION
130	8703.23	- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:
131	8703.24	-Of a cylinder capacity exceeding 3,000 cc:
132	8703.32	-Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:
133	8703.33	-Of a cylinder capacity exceeding 2,500 cc:
134	8704.23	-g.v.w exceeding 20 t:
135	8704.31	-g.w.w not exceeding 5 t:
136	8704.32	-g.v.w. exceeding 5 t:
137	8705.10	- Crane lorries
138	8708.70	- Road wheels and parts and accessories thereof:
139	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:
140	9006.59	-Other:
141	9007.20	- Projectors:
142	9015.80	- Other instruments and appliances:
143	9022.19	-For other uses:
144	9401.30	- Swivel seats with variable height adjustment
145	9401.71	-Upholstered
146	9401.79	-Other
147	9403.10	- Metal furniture of a kind used in offices
148	9403.20	- Other metal furniture:
149	9403.30	- Wooden furniture of a kind used in offices:
150	9403.60	- Other wooden furniture:
151	9403.80	- Furniture of other materials, including cane, osier, bamboo or similar materials:
152	9406.00	Prefabricated buildings.
153	9504.90	- Other:
154	9507.20	- Fish-hooks, whether or not snelled
155	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor
156	9606.21	-Of plastics, not covered with textile material
157	9606.22	-Of base metal, not covered with textile material
158	9607.11	-Fitted with chain scoops of base metal
159	9607.19	-Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP B: Tariff lines subject to tariff reduction by 20%

Indonesia:

NO.	HS CODE	DESCRIPTION
1	1005.90	- Other
	1005.90.90.00	--Other
2	1201.00	Soya beans, whether or not broken
	1201.00.90.00	-Other
3	1302.31	- - Agar-agar
	1302.31.00.00	--Agar-agar
4	7101.10	- Natural pearls
	7101.10.10.00	--Graded and temporarily strung for
5	7101.22	- - Worked
	7101.22.10.00	---Graded and temporarily strung for
6	7208.10	- In coils, not further worked than hot-rolled, with patterns in relief
	7208.10.10.10	---Of a thickness more than 2 mm, maximum
	7208.10.20.10	---Of a thickness more than 2 mm, maximum
	7208.10.30.10	---Of a maximum tensile strength of 550 Mpa, of
	7208.10.90.10	---Of a thickness more than 2 mm, maximum
7	7208.40	- Other, not in coils, not further worked than hot-rolled with patterns in relief
	7208.40.00.10	--Of a thickness more than 2 mm, maximum
	7208.40.00.90	--Other
8	7208.51	--Of a thickness exceeding 10 mm
	7208.51.00.90	---Other
9	7208.90	- Other
	7208.90.10.10	---In coils, of a thickness more than 2 mm
	7208.90.10.20	---Not in coils, of a thickness more than
	7208.90.20.10	---In coils, of a thickness more than 2 mm
	7208.90.20.20	---Not in coils, of a thickness more than
	7208.90.30.10	---In coils, of a maximum tensile strength of
	7208.90.90.10	---In coils, of a maximum tensile strength of
	7208.90.90.20	---Not in coils, of a maximum tensile strength
10	7209.16	- - Of a thickness exceeding 1mm but less than 3mm
	7209.16.00.90	---Other
11	7209.17	- --Of a thickness of 0.5 mm or more but not exceeding 1 mm
	7209.17.00.90	---Other
12	7209.18	- - Of a thickness of less than 0.5mm
	7209.18.90.10	----Of a thickness of 0.14 mm but less than
	7209.18.90.90	----Other
13	7209.25	- - Of a thickness of 3mm or more
	7209.25.00.00	--Of a thickness of 3 mm or more
14	7209.26	- - Of a thickness exceeding 1mm but less than 3mm
	7209.26.00.10	---Of a width up to 1,250 mm, pickled or not
15	7209.27	- - Of a thickness of 0.5mm or more but not exceeding 1mm

	7209.27.00.10	---Of a width up to 1,250 mm, pickled or not
	7209.27.00.90	---Other
16	7209.28	- - Of a thickness of less than 0.5mm
	7209.28.00.10	---Of tickness more than 0.14mm, of width more
17	7210.20	- Plated or coated with lead, including terne-plate
	7210.20.00.00	-Plated or coated with lead, including
18	7210.30	- Electrolytically plated or coated with zinc
	7210.30.19.00	---Other
	7210.30.91.00	---Of a thickness not exceeding 1.2 mm
	7210.30.99.00	---Other
19	7210.41	- - Corrugated
	7210.41.10.00	---Of a thickness not exceeding 1.2 mm
	7210.41.90.00	---Other
20	7210.49	- - Other
	7210.49.90.00	---Other
21	7210.61	- - Plated or coated with aluminium-zinc alloys
	7210.61.90.00	---Other
22	7210.69	-- Other
	7210.69.90.00	---Other
23	7210.70	- Painted, varnished or coated with plastics, not clad, plated or coated with metal
	7210.70.12.00	---Of a thickness less than 4.75 mm or
	7210.70.20.00	--Plated or coated with tin, lead or chromium
	7210.70.30.00	--Electrolytically plated or coated with zinc
	7210.70.40.00	--Electrolytically plated or coated with zinc
	7210.70.50.00	--Otherwise plated or coated with zinc or
	7210.70.60.00	--Plated or coated with zinc or aluminium, of
	7210.70.70.00	--Plated or coated with other metals, of
	7210.70.90.00	--Other
	7211.13.91.10	-----Of a maximum tensile strength of 550 Mpa
	7211.13.92.10	-----Of a maximum tensile strength of 550 Mpa
	7211.13.93.00	----Hoop and strip
	7211.13.99.10	-----Of a maximum tensile strength of 550 Mpa
	7211.13.99.90	-----Other
24	7211.14	- - Other, of a thickness of 4.75 mm or more
	7211.14.11.10	-----Of a maximum tensile strength of 550 Mpa
	7211.14.12.10	-----Of a maximum tensile strength of 550 Mpa
	7211.14.19.10	-----Of a maximum tensile strength of 550 Mpa
	7211.14.91.10	-----Of a maximum tensile strength of 550 Mpa
	7211.14.92.10	-----Of a maximum tensile strength of 550 Mpa
	7211.14.93.10	-----Of a maximum tensile strength of 550 Mpa
	7211.14.94.10	-----Of a maximum tensile strength of 550 Mpa
	7211.14.94.90	-----Other
	7211.14.99.10	-----Of a maximum tensile strength of 550 Mpa
	7211.14.99.90	-----Other
25	7211.19	-- Other
	7211.19.11.10	-----Of a maximum tensile strength of 550 Mpa
	7211.19.12.10	-----Of a thickness more than 2 mm, maximum
	7211.19.19.10	-----Of a thickness more than 2 mm, maximum
	7211.19.91.10	-----Of a thickness more than 2 mm, maximum
	7211.19.91.90	-----Other

	7211.19.92.10	-----Of a thickness more than 2 mm, maximum
	7211.19.93.10	-----Of a thickness more than 2 mm, maximum
	7211.19.94.10	-----Of a thickness more than 2 mm, maximum
	7211.19.94.90	-----Other
	7211.19.99.10	-----Of a thickness more than 2 mm, maximum
	7211.19.99.90	-----Other
	7211.23.30.00	---Other, hoop and strip, not exceeding 400 mm
	7211.23.91.10	-----Of a thickness of 0.14 mm up to 0.17 mm
	7211.23.91.90	-----Other
	7211.23.99.10	-----Of a thickness more than 0.17 mm up to
	7211.23.99.90	-----Other
	7211.29.12.00	---Tape and band exceeding 25 mm but not
	7211.29.13.00	---Other, hoop and strip, not exceeding
	7211.29.14.00	---Other, hoop and strip, exceeding 400 mm
	7211.29.15.10	-----Of a thickness of 0.14 mm up to 0.17 mm
	7211.29.15.90	-----Other
	7211.29.19.10	-----Of a thickness more than 0.17 mm up to
	7211.29.19.90	-----Other
	7211.29.29.10	---Of a thickness of 0.14 mm but less than
	7211.29.29.90	-----Other
26	7211.90	--Other, containing by weight 0.6% or more of carbon
	7211.90.11.00	---Tape and band exceeding 25 mm but not
	7211.90.12.00	---Other, hoop and strip, not exceeding 400 mm
	7211.90.13.00	---Other, hoop and strip, exceeding 400 mm in
	7211.90.19.00	---Other
	7211.90.91.00	---Corrugated
	7211.90.92.00	---Tape and band exceeding 25 mm but not
	7211.90.93.00	---Other, hoop and strip, not exceeding 400 mm
	7211.90.94.00	---Other, hoop and strip, exceeding 400 mm in
	7211.90.95.00	---Other, of a thickness of 0.170 mm or less
27	7212.10	- Plated or coated with tin, containing by weight 0.6% or more of carbon
	7212.10.11.00	---Hoop and strip, not exceeding 6 mm in
	7212.10.12.00	---Hoop and strip, not exceeding 6 mm in
	7212.10.19.00	---Other
	7212.10.91.00	---Hoop and strip, not exceeding 6 mm in
	7212.10.92.00	---Hoop and strip, not exceeding 6 mm in
	7212.10.99.00	---Other
28	7212.30	- Otherwise plated or coated with zinc containing by weight 0.6% or more of carbon, corrugated
	7212.30.11.00	---Hoop and strip, not exceeding 400 mm in
	7212.30.12.00	---Hoop and strip, exceeding 400 mm but not
	7212.30.19.00	---Other
	7212.30.21.00	---Hoop and strip, not exceeding 400 mm in
	7212.30.22.00	---Hoop and strip, exceeding 400 mm but not
	7212.30.29.00	---Other
	7212.30.31.00	---Hoop and strip, not exceeding 400 mm in
	7212.30.32.00	---Hoop and strip, exceeding 400 mm but not
	7212.30.33.00	---Other, 1.5 mm or less in thickness
	7212.30.39.00	---Other
	7212.30.91.00	---Hoop and strip, not exceeding 400 mm in

	7212.30.92.00	---Hoop and strip, exceeding 400 mm but not
	7212.30.93.00	---Other, 1.5 mm or less in thickness
	7212.30.99.00	---Other
29	7212.40	- Painted, varnished or coated with plastics, containing by weight 0.6% or more of carbon
	7212.40.12.00	---Hoop and strip, exceeding 400 mm but not
	7212.40.19.00	---Other
	7212.40.21.00	---Hoop and strip, not exceeding 400 mm in
	7212.40.22.00	---Hoop and strip, exceeding 400 mm but not
	7212.40.23.00	---Other, 1.5 mm or less in thickness
	7212.40.29.00	---Other
30	7212.50	Otherwise plated or coated with aluminium-zinc alloys containing by weight 0.6 % or more of carbon
	7212.50.12.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.13.00	---Other, 1.5 mm or less in thickness
	7212.50.19.00	---Other
	7212.50.21.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.22.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.23.00	---Other, 1.5 mm or less in thickness
	7212.50.29.00	---Other
	7212.50.31.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.32.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.39.00	---Other
	7212.50.41.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.42.00	---Hoop and strip, not exceeding 6 mm in
	7212.50.43.00	---Other, 1.5 mm or less in thickness
	7212.50.49.00	---Other
31	7212.60	- Clad, containing by weight 0.6 % or more of carbon
	7212.60.11.00	---Hoop and strip, not exceeding 6 mm in
	7212.60.12.00	---Hoop and strip, not exceeding 6 mm in
	7212.60.19.00	---Other
	7212.60.21.00	---Hoop and strip, not exceeding 6 mm in
	7212.60.22.00	---Hoop and strip, not exceeding 6 mm in
	7212.60.23.00	---Other, 1.5 mm or less in thickness
	7212.60.29.00	---Other
32	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process
	7213.10.10.00	--Of circular cross-section measuring not
	7213.10.20.00	--Of rectangular (including square) cross
	7213.10.90.00	--Other
33	7213.91	- - Of circular cross-section measuring less than 14mm in diameter
	7213.91.10.00	---For making soldering bars
	7213.91.91.90	-----Other
	7213.91.92.00	----Cold heading in coil
34	7213.99	-- Other
	7213.99.10.00	---For making soldering bars
	7213.99.91.90	-----Other
	7213.99.92.00	----Cold heading in coil
	7213.99.99.00	----Other
35	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the

		rolling process or twisted after rolling
	7214.20.00.00	-Containing indentations, ribs, grooves or
36	7214.91	- - Of rectangular (other than square) cross-section, containing by weight less than 0.6 % of carbon
	7214.91.11.00	----Concrete steel
	7214.91.12.00	----Shaft bars; manganese steel
	7214.91.19.00	----Other
	7214.91.21.00	----Concrete steel
	7214.91.29.00	----Other
37	7214.99	-- Other
	7214.99.11.00	----Concrete steel
	7214.99.19.00	----Other
	7214.99.21.00	----Concrete steel
	7214.99.22.00	----Shaft bars; manganese steel
	7214.99.29.00	----Other
	7214.99.31.00	----Concrete steel
	7214.99.39.00	----Other
38	7215.50	- Other, not further worked than cold-formed or cold-finished
	7215.50.00.00	-Other, not further worked than cold-formed
39	7216.22	- - T sections
	7216.22.00.00	--T sections
40	7216.31	- - U sections
	7216.31.11.00	----Of a height of 80 mm or more but not
	7216.31.19.00	----Other
	7216.31.91.00	----Of a height of 80 mm or more but not
	7216.31.99.00	----Other
41	7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more, containing by weight 0.6 % or more of carbon
	7216.40.11.00	---L sections of a height of 80 mm or more
	7216.40.19.00	---Other
	7216.40.91.00	---L sections of a height of 80 mm or more
	7216.40.99.00	---Other
42	7216.61	- - Obtained from flat-rolled products
	7216.61.00.00	--Obtained from flat-rolled products
43	7216.69	-- Other, angles, other than slotted angles
	7216.69.11.00	----Containing by weight 0.6 % or more carbon
	7216.69.12.00	----Containing by weight 0.6 % or more carbon
	7216.69.13.00	----Other, of a height of 80 mm or more
	7216.69.14.00	----Other, of a height of less than 80 mm
	7216.69.21.00	----Of a thickness of 5 mm or less
	7216.69.29.00	----Other
44	7216.91	- - Cold-formed or cold-finished from flat-rolled products, angles, other than slotted angles
	7216.91.11.00	----Containing by weight 0.6 % or more carbon
	7216.91.12.00	----Containing by weight 0.6 % or more carbon
	7216.91.13.00	----Other, of a height of 80 mm or more
	7216.91.14.00	----Other, of a height of less than 80 mm
	7216.91.20.00	---Slotted angles, roll-formed from pure
	7216.91.31.00	----Of a thickness of 5 mm or less
	7216.91.39.00	----Other
45	7216.99	-- Other

	7216.99.00.00	--Other
	7217.10.21.00	---Spokes wire
	7217.10.29.00	---Other
	7217.10.31.00	---Spokes wire; bead wire; flat hard steel
	7217.10.39.00	---Other
	7217.20.21.00	---Electrolytic coated and spokes wire
	7217.20.22.00	---Flat hard steel reed wire; prestressed
	7217.20.29.00	---Other
	7217.20.31.00	---Electrolytic coated and spokes wire
	7217.20.32.00	---Flat hard steel reed wire; prestressed
	7217.20.33.00	---High carbon steel core wire for Aluminium
	7217.20.39.00	---Other
	7217.20.41.00	---Electrolytic coated and spokes wire
	7217.20.42.00	---Flat hard steel reed wire; prestressed
	7217.20.43.00	---High carbon steel core wire for Aluminium
	7217.20.49.00	---Other
	7217.90.20.00	--Other containing by weight less than 0.25%
	7217.90.30.00	--Other containing by weight 0.25% or more but
	7217.90.40.00	--Other containing by weight 0.45% or more but
46	7219.35	- - Of a thickness of less than 0.5 mm
	7219.35.00.00	--Of a thickness of less than 0.5 mm
47	7220.20	- Not further worked than cold-rolled (cold-reduced)
	7220.20.10.00	--Hoop and strip
	7220.20.90.00	--Other
48	7301.20	- Angles, shapes and sections
	7301.20.00.00	-Angles, shapes and sections
49	7303.00	Tubes, pipes and hollow profiles, of cast iron.
	7303.00.11.00	--With an external diameter not exceeding
	7303.00.12.00	--With an external diameter exceeding 100 mm
	7303.00.13.00	--With an external diameter exceeding 150 mm
	7303.00.19.00	--Other
	7303.00.21.00	--With an external diameter not exceeding
	7303.00.22.00	--Other
	7303.00.91.00	--With an external diameter not exceeding
	7303.00.92.00	--Other
50	7304.21	- - Other
	7304.21.00.10	---Unfinished drill pipe (green pipe) with
	7304.21.00.90	---Other
	7304.29.00.90	---Other
51	7305.11	-Line pipe of a kind used for oil or gas pipe-lines
	7305.11.00.00	--Longitudinally submerged arc welded
52	7305.12	- - Other
	7305.12.00.00	--Other, longitudinally welded
53	7305.20	- Other, welded:
	7305.20.00.00	-Casing of a kind used in drilling for oil or
54	7305.31	Longitudinally welded, Stainless steel pipes and tubes
	7305.31.11.00	----High pressure conduits
	7305.31.19.00	----Other
	7305.31.91.00	----High pressure conduits
	7305.31.99.00	----Other

55	7305.39	Other
	7305.39.10.00	---High pressure conduits
	7305.39.90.00	---Other
56	7305.90	Other
	7305.90.10.00	--High pressure conduits
	7305.90.90.00	--Other
57	7306.10	- Casing and tubing of a kind used in drilling for oil or gas
	7306.10.00.00	-Line pipe of a kind used for oil or gas pipe
58	7306.20	- Other, welded, of circular cross-section, of iron or non-alloy steel
	7306.20.00.00	-Casing and tubing of a kind used in drilling for oil or gas
59	7306.50	-Other, welded, of circular cross-section, of other alloy steel
	7306.50.20.00	--Welded boiler tubes with internal diameter
	7306.50.30.00	--High pressure conduits
	7306.50.50.00	--Other, with internal diameter exceeding
60	7306.90	-Other, with internal diameter of less than 12.5 mm
	7306.90.91.00	---Bundy-weld pipes and tubes
	7306.90.92.00	---High pressure conduits
	7306.90.93.00	---Other, of external diameter measuring less
	7306.90.94.00	---Other, of external diameter measuring
	7306.90.99.00	---Other
61	7307.11	-Cast fittings
	7307.11.00.00	--Of non-malleable cast iron
62	7307.19	- Other
	7307.19.00.00	--Other, of stainless steel
63	7308.10	-Bridges and bridge-sections
	7308.10.10.00	--Prefabricated modular type joined by shear connectors
	7308.10.90.00	--Other
64	7308.20	-Towers and lattice masts
	7308.20.11.00	---Prefabricated modular type joined by shear
	7308.20.19.00	---Other
	7308.20.21.00	---Prefabricated modular type joined by shear
	7308.20.29.00	---Other
65	7308.30	- Equipment for scaffolding, shuttering, propping or pit-propping
	7308.30.00.00	-Doors, windows and their frames and thres
66	7308.40	-Equipment for scaffolding, shuttering, propping or pit-propping
	7308.40.10.00	--Prefabricated modular type joined by shear connectors
	7308.40.90.00	--Other
67	7308.90	- - Frameworks for workshop and store-house
	7308.90.10.00	--Frameworks for workshop and store-house
	7308.90.20.00	--Other, prefabricated modular type joined by
	7308.90.30.00	--Corrugated, curved or bent galvanized plate
	7308.90.90.00	--Other
68	7310.10	- - For transporting or coagulating latex
	7310.10.90.00	--Other
69	7310.21	- - - Of a capacity of l l
	7310.21.11.00	----Of iron or steel casting in the rough
	7310.21.19.00	----Other
	7310.21.91.00	----Of iron or steel casting in the rough
	7310.21.99.00	----Other
70	7310.29	- - - Of a capacity of l l

	7310.29.19.00	----Other
	7310.29.99.00	----Other
71	7311.00	- Seamless steel cylinders, except for LPG
	7311.00.91.00	--Of a capacity of less than 30 l
	7311.00.92.00	--Of a capacity of 30 l or more but less than
	7311.00.99.00	--Other
72	7312.10	- Stranded wire, ropes and cables
	7312.10.10.00	--Locked coil, flattened strands and non
	7312.10.20.00	--Plated or coated with brass, and of
	7312.10.30.00	--Stranded wire of diameter of more than 64 mm
	7312.10.40.00	--Stranded wire of diameter of less than 3 mm
	7312.10.90.00	--Other
73	7312.90	- Other
	7312.90.00.00	-Other
74	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire
	7313.00.00.00	Barbed wire of iron or steel; twisted hoop or
75	7314.13	- - Other endless bands for machinery
	7314.13.00.00	--Other endless bands for machinery
76	7314.20	- Grill, netting and fencing, welded at the intersection, of wire
	7314.20.00.00	-Grill, netting and fencing, welded at the
77	7314.31	- - Plated or coated with zinc
	7314.31.00.00	--Plated or coated with zinc
78	7314.39	- - Other
	7314.39.00.00	--Other
79	7314.41	- - Plated or coated with zinc
	7314.41.00.00	--Plated or coated with zinc
80	7314.42	- - Coated with plastics
	7314.42.00.00	--Coated with plastics
81	7314.49	- - Other
	7314.49.00.00	--Other
82	7314.50	- Expanded metal
	7314.50.00.00	-Expanded metal
83	7315.81	- - Stud-link
	7315.81.00.00	--Stud-link
84	7315.82	- - Other, welded link
	7315.82.00.00	--Other, welded link
85	7315.89	- - Other
	7315.89.11.00	----Chain for bicycles
	7315.89.12.00	----Chain for motorcycles
	7315.89.21.00	----Chain for bicycles
	7315.89.22.00	----Chain for motorcycles
	7317.00.40.00	-Hob nails for footwear, ring nails
	7317.00.50.00	-Hooknails
	7317.00.60.00	-Corrugated nails, drawing pins and tacks
	7317.00.90.00	-Other
86	7318.11	- - Coach screws
	7318.11.00.00	--Coach screws
87	7318.12	- - Other wood screws
	7318.12.10.00	---Of an external diameter not exceeding
	7318.12.90.00	---Other

88	7318.13	- - Screw hooks and screw rings
	7318.13.10.00	---Of an external diameter not exceeding
	7318.13.90.00	---Other
89	7318.14	- - Self-tapping screws
	7318.14.10.00	---Of an external diameter not exceeding
	7318.14.90.00	---Other
90	7318.15	- - Other screws and bolts, whether or not with their nuts or washers
	7318.15.11.00	----Screws for metal
	7318.15.12.00	----Bolts for metal, with or without nuts
	7318.15.19.00	----Other
	7318.15.91.00	----Screws for metal
	7318.15.92.00	----Bolts for metal, with or without nuts
	7318.15.99.00	----Other
91	7318.16	- - Nuts
	7318.16.10.00	---Of an external diameter not exceeding
	7318.16.90.00	---Other
92	7318.19	- - Other
	7318.19.10.00	---Of an external diameter not exceeding
	7318.19.90.00	---Other
93	7318.21	- - Spring washers and other lock washers
	7318.21.10.00	---Of an external diameter not exceeding
	7318.21.90.00	---Other
94	7318.22	- - Other washers
	7318.22.10.00	---Of an external diameter not exceeding
	7318.22.90.00	---Other
95	7318.23	- - Rivets
	7318.23.10.00	---Of an external diameter not exceeding
	7318.23.90.00	---Other
96	7318.24	- - Cotters and cotter-pins
	7318.24.10.00	---Of an external diameter not exceeding
	7318.24.90.00	---Other
97	7318.29	- - Other
	7318.29.10.00	---Of an external diameter not exceeding
	7318.29.90.00	---Other
98	7319.20	- Safety pins
	7319.20.00.00	-Safety pins
99	7319.30	- Other pins
	7319.30.00.00	-Other pins
	7320.10.20.00	--For earth moving machinery
	7320.10.30.00	--Coupling springs for railway rolling stock
	7320.10.90.00	--Other
	7320.20.20.00	--For earth moving machinery
	7320.20.90.00	--Other
100	7323.10	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like
	7323.10.00.00	-Iron or steel wool; pot scourers and scouring
101	7323.91	- - Of cast iron, not enameled
	7323.91.10.00	---Kitchenware
	7323.91.90.00	---Other
102	7323.92	- - Of cast iron, enameled

	7323.92.00.00	--Of cast iron, enameled
103	7323.93	- - Of stainless steel
	7323.93.90.00	---Other
104	7323.99	- - Other
	7323.99.10.00	---Kitchenware
	7323.99.90.00	---Other
105	7324.10	- Sinks and wash basins, of stainless steel
	7324.10.00.00	-Sinks and wash basins, of stainless steel
	7324.90.20.00	--Bedpans, urinals (portable type) and
	7324.90.90.00	--Other
106	7326.11	- - Grinding balls and similar articles for mills
	7326.11.00.00	--Grinding balls and similar articles for
107	7326.20	- Articles of iron or steel wire
	7326.20.10.00	--For manufacturing tyre hoop
	7326.20.20.00	--Rat traps
	7326.20.30.00	--For the manufacturing of articles other
	7326.20.40.00	--Gabions and mattresses of PVC coated steel
	7326.20.90.00	--Other
108	8433.52	- - Other threshing machinery
	8433.52.00.00	--Other threshing machinery
	8437.80.20.00	--Rice hullers and cone type rice mills, not
	8437.80.30.00	--Industrial type coffee and corn mills
	8437.80.40.00	--Industrial type coffee and corn mills, not
	8437.80.51.00	---Polishing machines for rice, sifting and
	8437.80.59.00	---Other
	8437.80.61.00	---Polishing machines for rice, sifting and
	8437.80.69.00	---Other
109	8701.10	- Pedestrian controlled tractors
	8701.10.11.00	---Two-wheeled agricultural tractors
	8701.10.12.00	---Other two-wheeled tractors
	8701.10.19.00	---Other
	8701.10.21.00	---Two-wheeled agricultural tractors
	8701.10.22.00	---Other two-wheeled tractors
	8701.10.29.00	---Other
	8703.23.31.00	-----Of a cylinder capacity less than 1,800 cc
	8703.23.32.00	-----Of a cylinder capacity 1,800 cc and above
	8703.23.33.00	-----Of a cylinder capacity 2,000 cc and above
	8703.23.34.00	-----Of a cylinder capacity 2,500 cc and above
	8703.23.41.00	-----Of a cylinder capacity less than 1,800 cc
	8703.23.42.00	-----Of a cylinder capacity 1,800 cc and above
	8703.23.43.00	-----Of a cylinder capacity 2,000 cc and above
	8703.23.44.00	-----Of a cylinder capacity 2,500 cc and above
110	8711.10	- With reciprocating internal combustion piston engine of a cylinder
	8711.10.31.00	---Motor scooters
	8711.10.32.00	---Other motor cycles, with or without
	8711.10.39.00	---Other
111	8711.20	- With reciprocating internal combustion piston engine of a cylinder
	8711.20.10.90	---Other
	8711.20.20.90	---Other
	8711.20.44.00	---Motor scooters

	8711.20.45.00	---Other motor cycles, with or without
	8711.20.46.00	---Other
	8711.20.47.00	---Motor scooters
	8711.20.48.00	---Other motor cycles, with or without
	8711.20.49.00	---Other
	8711.20.51.00	---Motor scooters
	8711.20.52.00	---Other motor cycles, with or without
	8711.20.53.00	---Other
	8711.20.54.00	---Motor scooters
	8711.20.55.00	---Other motor cycles, with or without
	8711.20.56.00	---Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP B: Tariff lines subject to tariff reduction by 20%

Korea:

NO.	HS CODE	DESCRIPTION
1	0102.90	- Other:
	0102902000	Beef cattle
2	0201.10	- Carcasses and half-carcasses
	0201100000	Carcasses and half-carcasses
3	0201.20	- Other cuts with bone in
	0201200000	Other cuts with bone in
4	0201.30	- Boneless
	0201300000	Boneless
5	0202.10	- Carcasses and half-carcasses
	0202100000	Carcasses and half-carcasses
6	0203.11	-Carcasses and half-carcasses
	0203110000	Carcasses and half-carcasses
7	0203.12	-Hams, shoulders and cuts thereof, with bone in
	0203120000	Hams, shoulders and cuts thereof, with bone in
8	0203.21	-Carcasses and half-carcasses
	0203210000	Carcasses and half-carcasses
9	0203.22	-Hams, shoulders and cuts thereof, with bone in
	0203220000	Hams,shoulders and cuts thereof,with bone in
10	0206.29	-Other
	0206291000	Tails
	0206292000	Feet
	0206299000	Other
11	0206.30	- Of swine, fresh or chilled
	0206300000	Of swine,fresh or chilled
12	0206.41	-Livers
	0206410000	Livers
13	0206.49	-Other
	0206491000	Feet
	0206499000	Other
14	0206.80	- Other, fresh or chilled
	0206800000	Other,fresh or chilled
15	0206.90	- Other, frozen
	0206900000	Other,frozen
16	0207.11	-Not cut in pieces, fresh or chilled
	0207111000	Weighing not more than 550g
	0207119000	Other
17	0207.12	-Not cut in pieces, frozen
	0207121000	Weighing not more than 550g
	0207129000	Other
18	0207.13	Cuts and offal, fresh or chilled

NO.	HS CODE	DESCRIPTION
	0207132010	Liver
19	0207.32	-Not cut in pieces, fresh or chilled:
	0207320000	Not cut in pieces,fresh or chilled
20	0207.33	-Not cut in pieces, frozen:
	0207330000	Not cut in pieces,frozen
21	0207.35	-Other, fresh or chilled
	0207351000	Cuts
22	0210.11	-Hams, shoulders and cuts thereof, with bone in
	0210110000	Hams,shoulders and cuts thereof,with bone in
23	0210.12	-Bellies (streaky) and cuts thereof
	0210120000	Bellies(streaky) and cuts thereof
24	0210.19	-Other:
	0210190000	Other
25	0301.10	- Ornamental fish:
	0301102000	Tropical fish
26	0301.92	-Eels (Anguilla spp.)
	0301929000	Other
27	0302.21	-Halibut (Reinhardtius hippoglossoides, Hippoglossus
	0302210000	Halibut(Reinhardtius hippoglossoides,Hippoglossus hippoglossus,Hippoglossus stenolepis)
28	0302.34	-Bigeye tunas (Thunnus obesus)
	0302340000	Bigeye tunas (Thunnus obesus)
29	0303.74	-Mackerel (Scomber scombrus, Scomber australasicus,
	0303740000	Mackerel(Scomber scombrus,Scomber australasicus,Scomber japonicus)
30	0305.59	-Other:
	0305592000	Anchovy
31	0306.14	-Crabs
	0306143000	Blue crab
	0306149000	Other
32	0306.23	Shrimps and prawns
	0306232000	Dried
33	0306.24	-Crabs:
	0306241010	Blue crab
	0306241020	Snow crab
34	0307.41	-Live, fresh or chilled:
	0307412000	Squid
35	030749	Other
	0307491020	Squid
	0307492000	Salted or in brine
	0307493000	Dried
36	0307.91	-Live, fresh or chilled:
	0307911200	Abalone
37	0401.10	- Of a fat content, by weight, not exceeding 1%
	0401100000	Of a fat content,by weight,not exceeding 1%
38	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%
	0401200000	Of a fat content,by weight,exceeding 1% but not exceeding 6%
39	0401.30	- Of a fat content, by weight, exceeding 6%
	0401301000	Frozen cream
	0401309000	Other

NO.	HS CODE	DESCRIPTION
40	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%
	0402101010	Skim milk powder
	0402101090	Other
	0402109000	Other
41	0402.21	-Not containing added sugar or other sweetening matter:
	0402211000	Whole milk powder
	0402219000	Other
42	0402.29	-Other:
	0402290000	Other
43	0402.91	-Not containing added sugar or other sweetening matter
	0402911000	Evaporated milk
	0402919000	Other
44	0402.99	-Other
	0402991000	Sweetened evaporated milk
	0402999000	Other
45	0403.10	- Yogurt
	0403101000	Fluid
	0403102000	Frozen
	0403109000	Other
46	0403.90	- Other
	0403901000	Butter milk
47	0405.10	- Butter
	0405100000	1. Butter
48	0405.90	- Other
	0405900000	3. Other
49	0406.20	- Grated or powdered cheese, of all kinds
	0406200000	Grated or powdered cheese,of all kinds
50	0406.30	- Processed cheese, not grated or powdered
	0406300000	Processed cheese,not grated or powdered
51	0407.00	Birds' eggs, in shell, fresh, preserved or cooked.
	0407001010	Pure-bred breeding eggs
52	0408.99	-Other
	0408991000	Of fowls of the species gallus domesticus
53	0409.00	Natural honey
	0409000000	Natural honey
54	0507.90	- Other
	0507901110	In whole
	0507901190	Other
	0507901200	Antlers
55	0603.10	- Fresh
	0603101000	Carnations
	0603102000	Chrysanthemums
	0603106000	Roses
	0603107000	Cymbidiums
56	0701.10	- Seed
	0701100000	1. Seed
57	0701.90	- Other
	0701900000	2. Other

NO.	HS CODE	DESCRIPTION
58	0712.90	- Other vegetables; mixture of vegetables
	0712902010	(1) Bracken
	0712902091	(a) Sweet corn for seeds
	0712902092	(b) Sweet coen,excluding those for seeds
59	0713.31	-Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
	0713311000	For seed
	0713319000	Other
60	0713.32	-Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)
	0713321000	For seed
	0713329000	Other
61	0713.39	-Other
	0713390000	Other
62	0714.10	1. Manioc (cassava)
	0714102020	(2) Pellets
63	0714.20	- Sweet potatoes
	0714201000	A. Fresh
	0714202000	B. Dried
	0714203000	C. Chilled
	0714209000	E. Other
64	0802.31	-In shell
	0802310000	In shell
65	0802.32	-Shelled
	0802320000	Shelled
66	0802.40	- Chestnuts (<i>Castanea</i> spp.)
	0802401000	In shell
	0802402000	Shelled
67	0802.90	- Other
	0802901010	In shell
	0802901020	Shelled
68	0804.10	- Dates
	0804100000	1. Dates
69	0804.50	- Guavas, mangoes and mangosteens
	0804501000	Guavas
	0804502000	Mangoes
	0804503000	Mangosteens
70	0806.10	- Fresh
	0806100000	1. Fresh
71	0807.20	- Papaws (papayas)
	0807200000	2. Papaws (papayas)
72	0809.30	- Peaches, including nectarines
	0809300000	3. Peaches,including nectarines
73	0810.60	- Durians
	0810600000	Durians
74	0810.90	- Other
	0810902000	Sweet persimmons
	0810903000	Jujubes
	0810909000	Other
75	0811.90	- Other
	0811901000	Chestnuts

NO.	HS CODE	DESCRIPTION
	0811902000	Jujubes
	0811903000	Pine-nuts
	0811909000	Other
75	0813.30	- Apples
	0813300000	3. Apples
77	0813.40	- Other fruit
	0813401000	Persimmons
	0813402000	Jujubes
	0813409000	Other
78	0910.10	- Ginger
	0910100000	1. Ginger
79	1008.10	- Buckwheat
	1008100000	Buckwheat
80	1103.13	-Of maize (corn)
	1103130000	Of maize(corn)
81	1104.23	-Of maize (corn)
	1104230000	Of maize(corn)
82	1105.10	- Flour, meal and powder
	1105100000	Flour, meal and powder
83	1105.20	- Flakes, granules and pellets
	1105200000	Flakes,granules and pellets
84	1108.11	-Wheat starch
	1108110000	Wheat starch
85	1108.12	-Maize (corn) starch
	1108120000	Maize (corn) starch
86	1108.13	-Potato starch
	1108130000	Potato starch
87	1108.19	-Other starches
	1108191000	Of sweet potato
88	1201.00	Soya beans, whether or not broken
	1201009000	Other
89	1202.10	- In shell
	1202100000	In shell
90	1202.20	- Shelled, whether or not broken
	1202200000	Shelled,whether or not broken
91	1207.40	- Sesamum seeds
	1207400000	4. Sesamum seeds
92	1211.20	- Ginseng roots
	1211201100	Raw ginseng
	1211201210	Major roots
	1211201220	Ginseng tail
	1211201240	Minor root
	1211201310	Major root
	1211201320	Ginseng tail
	1211201330	Minor root
	1211202210	Powder
	1211202220	Tablet or capsule
	1211202290	Other
	1211209100	Leaves and stems of ginseng

NO.	HS CODE	DESCRIPTION
	1211209200	Ginseng seed
	1211209900	Other
93	1212.20	- Seaweeds and other algae
	1212201010	(1) Dried
	1212202010	(1) Dried
	1212202020	(2) Salted
	1212203010	(1) Dried
	1212205010	(1) Salted
	1212205090	(4) Other
	1212209099	(b) Other
94	1302.19	-Other
	1302191210	Red ginseng extract
	1302191220	Red ginseng extract powder
	1302191290	Other
	1302191900	Other
95	1515.50	- Sesame oil and its fractions
	1515500000	5. Sesame oil and its fractions
96	1516.20	- Vegetable fats and oils and their fractions
	1516201040	Perilla oil and its fraction
97	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
	1601001000	Sausages
	1601009000	Other
98	1602.10	- Homogenised preparations
	1602100000	Homogenised preparations
99	1602.32	-Of fowls of the species Gallus domesticus
	1602321010	Samge-tang ^(k)
100	1602.39	-Other
	1602391000	In airtight containers
	1602399000	Other
101	1602.41	-Hams and cuts thereof
	1602411000	In airtight containers
	1602419000	Other
102	1602.42	-Shoulders and cuts thereof
	1602421000	In airtight containers
	1602429000	Other
103	1602.50	- Of bovine animals
	1602501000	In airtight containers
	1602509000	Other
104	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
	1603001000	Meat extracts
	1603002000	Meat juices
105	1604.13	-Sardines, sardinella and brisling or sprats
	1604131000	In airtight containers
106	1605.90	- Other
	1605902010	Squid
	1605909010	Seasoned squid
107	1701.91	-Containing added flavouring or colouring matter
	1701910000	Containing added flavouring or colouring matter

NO.	HS CODE	DESCRIPTION
108	1701.99	-Other
	1701990000	Other
109	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose
	1702901000	A. Artificial honey
110	1806.90	- Other
	1806903091	Rice in grain form
111	1901.10	- Preparations for infant use, put up for retail sale
	1901101010	Prepared dry milk
	1901101090	Other
112	1901.90	- Other
	1901901000	A. Malt extract
113	1904.90	- Other
	1904901000	Rice in grain form,not containing cocoa
114	2001.90	- Other
	2001901000	A. Fruit and nuts
	2001909060	Garlic
	2001909070	Onions
115	2005.90	- Other vegetables and mixtures of vegetables
	2005901000	Kim-chi®
116	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallized)
	2006001000	1. Marrons glac'es
	2006002000	2. Pineapples
117	2007.99	-Other
	2007991000	Jams,fruit jellies and marmalades
118	2008.11	-Ground-nuts
	2008119000	Other
119	2008.20	- Pineapples
	2008200000	Pineapples
120	2008.30	- Citrus fruit
	2008300000	Citrus fruit
121	2008.40	- Pears
	2008400000	Pears
122	2008.92	-Mixtures
	2008921010	In airtight containers, added sugar
	2008921090	Other
	2008929000	Other
123	2008.99	-Other
	2008991000	Grapes
	2008993000	Popcorn
	2008999000	Other
124	2009.41	-Of a Brix value not exceeding 20
	2009410000	Of a Brix value not exceeding 20
125	2009.80	- Juice of any other single fruit or vegetable
	2009801010	Peach juice
	2009801090	Other
126	2103.90	- Other
	2103909030	Mixed seasonings
	2103909090	Other

NO.	HS CODE	DESCRIPTION
127	2104.20	- Homogenised composite food preparations
	2104200000	Homogenised composite food preparations
128	2106.90	- Other
	2106903021	Red ginseng tea
	2106903029	Other
129	2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher
	2207109010	Fermented alcohol for manufacture of liquors
130	2309.90	- Other
	2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)
	2309902020	Chiefly on the basis of flavourings
	2309902099	Other
	2309909000	Other
131	3301.90	- Other
	3301904520	Of red ginseng
132	3505.10	Dextrins and other modified starches
	3505104000	Pre-gelatinised or swelling starch
	3505105000	Etherified or esterified starches
	3505109000	Other
133	4410.31	-Unworked or not further worked than sanded
	4410310000	Unworked or not further worked than sanded
134	4411.11	-Not mechanically worked or surface covered
	4411110000	Not mechanically worked or surface covered
135	4411.19	-Other
	4411191010	Floor board
136	4411.29	-Other
	4411291010	Floor board
137	4412.13	-With at least one outer ply of tropical woods specified in subheading note 1 to this chapter
	4412134000	Of a thickness less than 12 mm but not less than 6 mm
	4412135000	Of a thickness less than 15 mm but not less than 12 mm
138	4412.29	-Other
	4412292010	Floor board
139	4412.99	-Other
	4412992010	Floor board

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP B: Tariff lines subject to tariff reduction by 20%

Lao PDR:

NO.	HS CODE	DESCRIPTION
1	0201.10	- Carcasses and half-carcasses.
2	0201.20	- Other cuts with bone in.
3	0201.30	- Boneless.
4	0202.10	Carcasses and half-carcasses.
5	0202.20	- Other cuts with bone in.
6	0202.30	- Boneless.
7	0203.11	-Carcasses and half-carcasses.
8	0203.12	-Hams, shoulders and cuts thereof, with bone in.
9	0203.19	-Other.
10	0203.21	-Carcasses and half-carcasses.
11	0203.22	-Hams, shoulders and cuts thereof, with bone in.
12	0203.29	-Other.
13	0207.11	Not cut in pieces, fresh or chilled
14	0207.12	Not cut in pieces, frozen
15	0207.35	Other, fresh or chilled
16	0207.36	Other, frozen
17	0210.11	-Hams, shoulders and cuts thereof, with bone in.
18	0210.12	-Bellies (streaky) and cuts thereof.
19	0210.19	-Other.
20	0210.20	- Meat of bovine animals.
21	0210.99	Other
22	0301.91	-Fresh water fish.
23	0407.00	Birds' eggs, in shell, fresh, preserved or cooked.
24	0603.10	- Fresh
25	0603.90	- Other
26	0702.00	Tomatoes, fresh or chilled.
27	0703.10	- Onions and shallots.
28	0703.90	- Leeks and other alliaceous vegetables.
29	0704.10	- Cauliflowers and headed broccoli.
30	0704.90	- Other
31	0705.11	Cabbage lettuce (head lettuce)
32	0707.00	Cucumbers and gherkins, fresh or chilled.
33	0708.20	- Beans (Vigna spp., Phaseolus spp.)
34	0708.90	- Other leguminous vegetables.
35	0709.30	- Aubergines (egg - plants).
36	0709.51	-Mushrooms of the genus Agaricus.
37	0709.60	- Fruits of the genus Capsicum or of the genus Pimenta.
38	0709.90	- Other.
39	0710.22	-Beans (Vigna spp., Phaseolus spp.).
40	0710.29	-Other.

NO.	HS CODE	DESCRIPTION
41	0710.40	- Sweet corn.
42	0710.80	- Other vegetables.
43	0710.90	- Mixtures of vegetables.
44	0711.20	Olives
45	0711.40	- Cucumbers and gherkins.
46	0711.90	- Other vegetables; mixtures of vegetables.
47	0712.20	- Onions.
48	0712.31	Mushrooms of the genus Agaricus
49	0712.90	- Other vegetables; mixtures of vegetables.
50	0713.31	Beans of the species Vigna Mungo (L) Hepper or Vigna Radiata (L) Wilczek
51	0713.90	- Other.
52	0714.10	- Manioc (Cassava).
53	0714.20	- Sweet potatoes.
54	0714.90	- Other.
55	0802.90	Other
56	0804.30	- Pineapples.
57	0804.50	- Guavas, mangoes and mangosteens.
58	0805.10	- Oranges.
59	0805.20	- Mandarins (including tangerines and satumas);
60	0805.50	- Lemons (Citrus limons, citurs limonum) and limes
61	0805.90	- Other.
62	0807.11	Watermelons
63	0807.20	- Papaws (papaya).
64	0810.90	- Other
65	0811.90	- Other
66	0812.90	- Other
67	0813.40	- Other fruit.
68	0813.50	- Mixtures of nuts or dried fruits of this Chapter.
69	0901.11	-Not decaffeinated
70	0901.12	-Decaffeinated
71	0901.21	-Not decaffeinated
72	0901.22	-Decaffeinated
73	0901.90	- Other
74	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg
75	0902.20	- Other green tea (not fermented)
76	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg
77	0902.40	- Other black tea (fermented) and other partly fermented tea
78	1207.99	-Other
79	1602.10	- Homogenised preparations
80	1602.20	- Of liver of any animal
81	1602.31	-Of turkeys
82	1602.32	-Of fowls of the species Gallus domesticus
83	1602.39	-Other
84	1602.41	-Hams and cuts thereof
85	1602.42	-Shoulders and cuts thereof
86	1602.49	-Other, including mixtures
87	1602.50	- Of bovine animals
88	1602.90	- Other, including preparations of blood of any animal

NO.	HS CODE	DESCRIPTION
89	1701.11	- Cane sugar
90	1701.12	- Beet sugar
91	1701.99	- Other
92	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products
93	1904.90	- Other
94	2001.10	- Cucumbers and gherkins
95	2001.90	- Other
96	2002.10	- Tomatoes, whole or in pieces
97	2002.90	- Other
98	2003.10	- Mushrooms of the genus Agaricus
99	2003.90	- Other
100	2004.10	- Potatoes
101	2004.90	- Other vegetables and mixtures of vegetables
102	2005.10	- Homogenised vegetables
103	2005.20	- Potatoes
104	2005.40	- Peas (Pisum sativum)
105	2005.51	- Beans, shelled
106	2005.59	- Other
107	2005.60	- Asparagus
108	2005.70	- Olives
109	2005.80	- Sweet corn (Zea mays var. saccharata)
110	2005.90	- Other vegetables and mixtures of vegetables
111	2007.10	- Homogenised preparations
112	2007.99	- Other
113	2008.11	- Ground-nuts
114	2008.19	- Other, including mixtures
115	2008.20	- Pineapples
116	2008.30	- Citrus fruit
117	2008.40	- Pears
118	2008.50	- Apricots
119	2008.60	- Cherries
120	2008.70	- Peaches, including nectarines
121	2008.80	- Strawberries
122	2008.91	- Palm hearts
123	2008.92	- Mixtures
124	2008.99	- Other
125	2009.21	- Of a Brix value not exceeding 20
126	2009.29	- Other
127	2009.50	- Tomato juice
128	2009.71	- Of a Brix value not exceeding 20
129	2009.79	- Other
130	2009.80	- Juice of any other single fruit or vegetable
131	2009.90	- Mixtures of juices
132	2208.90	- Other
133	8408.10	- Marine propulsion engines
134	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87
135	8408.90	- Other engines
136	8509.10	- Vacuum cleaners, including dry and wet vacuum cleaners

NO.	HS CODE	DESCRIPTION
137	8509.20	- Floor polishers
138	8509.30	- Kitchen waste disposers
139	8509.40	- Food grinders or mixers; fruit or vegetable juice extractors
140	8509.80	- Other appliances
141	8509.90	- Parts
142	8708.31	- Mounted brake linings
143	8708.39	- Other
144	8708.40	- Gear boxes
145	8708.50	- Drive-axles with differential, whether or not provided with other transmission components
146	8708.60	- Non-driving axles and parts thereof
147	8708.70	- Road wheels and parts and accessories thereof
148	8708.80	- Suspension shock-absorbers
149	8708.91	- Radiators
150	8708.92	- Silencers and exhaust pipes
151	8708.93	- Clutches and parts thereof
152	8708.94	- Steering wheels, steering columns and steering boxes
153	8708.99	- Other
154	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping
155	8716.80	- Other vehicles

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP B: Tariff lines subject to tariff reduction by 20%

Malaysia:

NO.	HS CODE	DESCRIPTION
15	100610	- Rice in the husk (paddy or rough)
	100610100	pulut (glutinous rice)
	100610900	other
16	100620	Husked or brown rice
	100620100	-pulut (glutinous rice)
	100620900	-other
17	100630	Semi-milled or wholly milled rice, whether or not polished or glazed
	100630100	-pulut (glutinous rice)
	100630900	-other
18	100640	Broken rice
	100640100	-for animal feeding
	100640900	-other
19	252390	Other hydraulic cements
	252390000	- Other hydraulic cements
20	700312	-Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer
	700312990	-other
21	700521	-Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground
	700521990	other
22	700530	- Wired glass
	700530900	other
23	720810	- In coils, not further worked than hot-rolled, with patterns in relief
	720810000	- In coils, not further worked than hot-rolled, with patterns in relief
24	720836	-Of a thickness exceeding 10mm
	720836000	-Of a thickness exceeding 10mm
25	720837	-Of a thickness of 4.75mm or more but not exceeding 10mm
	720837000	-Of a thickness of 4.75mm or more but not exceeding 10mm
26	720838	-Of a thickness of 3mm or more but less than 4.75mm
	720838000	-Of a thickness of 3mm or more but less than 4.75mm
27	720839	-Of a thickness of less than 3mm
	720839100	Containing by weight 0.6% or more of carbon
	720839910	of a thickness of 0.17mm or less
	720839990	Other
28	720840	- Not in coils, not further worked than hot-rolled, with patterns in relief
	720840000	-Not in coils, not further worked than hot-rolled, with patterns in relief
29	720851	- Of a thickness exceeding 10mm
	720851000	-of a thickness exceeding 10mm
30	720852	- Of a thickness of 4.75mm or more but not exceeding 10mm
	720852000	-of a thickness of 4.75mm or more but not exceeding 10mm

NO.	HS CODE	DESCRIPTION
31	720853	-Of a thickness of 3mm or more but less than 4.75mm
	720853000	-Of a thickness of 3mm or more but not less than 4.75mm
32	720854	-Of a thickness of less than 3mm
	720854100	-Containing by weight 0.6% or more of carbon
	720854910	-of a thickness of o.170mm or less
	720854990	-Other
33	720890	Other
	720890100	-Containing by weight 0.6% or more of carbon
	720890200	-Corrugated
	720890910	-of a thickness of o.170mm or less
	720890990	-Other
34	720915	Of a thickness of 3mm or more
	720915000	-Of a thickness of 3mm or more
35	720916	Of a thickness exceeding 1mm but less than 3mm
	720916000	-Of a thickness exceeding 1mm but less than 3mm
36	720917	Of a thickness of 0.5mm or more but not exceeding 1mm
	720917000	-Of a thickness of 0.5mm or more but not exceeding 1mm
37	720925	Of a thickness of 3mm or more
	720925000	-Of a thickness of 3mm or more
38	720926	Of a thickness exceeding 1mm but less than 3mm
	720926000	-Of a thickness exceeding 1mm but less than 3mm
39	720927	Of a thickness of 0.5mm or more but not exceeding 1mm
	720927000	-Of a thickness of 0.5mm or more but not exceeding 1mm
40	720928	Of a thickness of less than 0.5mm
	720928100	-Containing by weight 0.6% or more of carbon
	720928910	-of a thickness of 0.170mm or less
	720928990	-Other
41	720990	- Other
	720990100	-containing by weight 0.6% or more of carbon
	720990200	-Corrugated
	720990900	-Other
42	721020	Plated or coated with lead, including terne-plate
	721020100	-Containing by weight of 0.6% or more of carbon
	721020910	-1.5 mm or less in thickness
	721020920	-more than 1.5mm in thickness
43	721041	Corrugated
	721041100	-Containing by weight 0.6% or more of carbon
	721041910	-1.5 mm of less in thickness
	721041990	-Other
44	721050	Plated or coated with chromium oxides or with chromium and chromium oxides
	721050000	-Plated or coated with chromium oxide or with chromium and chromium oxides
45	721070	Painted, varnished or coated with plastics
	721070100	-Containing by weight 0.6% or more of carbon
	721070910	-1.5 mm or less in thickness
	721070920	-more than 1.5mm in thickness
46	721090	- Other
	721090100	-Containing by weight 0.6% or more of carbon
	721090910	-1.5 mm or less in thickness
	721090920	-more than 1.5mm in thickness

NO.	HS CODE	DESCRIPTION
47	721113	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief
	721113110	-Containing by weight 0.6% or more of carbon: Universal plates
	721113121	-exceeding 150mm but not exceeding 400mm in width
	721113129	-other
	721113190	-other
	721113910	-universal plates
	721113921	-exceeding 150mm but not exceeding 400mm in width
	721113929	-other
	721113930	-bars and rods
	721113940	-corrugated
	721113990	-other
48	721119	Other
	721119111	-not exceeding 25 mm in width
	721119112	-Containing by weight 0.6% or more of carbon: hoop and strip:exceeding 25 mm but not exceeding 400 mm in width
	721119119	-other
	721119190	-other
	721119911	not exceeding 25 mm in width
	721119912	exceeding 25 mm but not exceeding 400 mm in width
	721119919	other
	721119920	coils for re-rolling
	721119930	bars and rods
	721119940	corrugated
	721119991	of a thickness of 0.170 mm or less
	721119999	Other
49	870321	-Of a cylinder capacity not exceeding 1,000 cc
	870321210	completely knocked down
	870321221	new
	870321222	old
	870321310	completely knocked down
	870321321	new
	870321322	old
	870321400	Motor-homes
	870321921	new
	870321922	old
50	870322	-Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
	870322210	completely knocked down
	870322221	new
	870322222	old
	870322321	new
	870322322	old
	870322400	Motor-homes
	870322921	new
	870322922	old
51	870323	-Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
	870323221	of a cylinder capacity less than 1,800 cc
	870323222	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870323231	of a cylinder capacity less than 1,800 cc

NO.	HS CODE	DESCRIPTION
	870323232	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870323233	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870323234	of a cylinder capacity 2,500 cc but not exceeding 3,000 cc
	870323311	Motor cars (including station wagons, sports cars and racing cars): completely knocked down: of a cylinder capacity less than 2,000 cc
	870323313	of a cylinder capacity 2,500 cc but not exceeding 3,000 cc
	870323321	of a cylinder capacity less than 1,800 cc
	870323322	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870323331	of a cylinder capacity less than 1,800 cc
	870323332	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870323333	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870323334	of a cylinder capacity 2,500 cc but not exceeding 3,000 cc
	870323400	Motor-homes
	870323912	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870323913	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870323921	of a cylinder capacity less than 1,800 cc
	870323922	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870323924	of a cylinder capacity 2,500 cc but not exceeding 3,000 cc
	870323931	of a cylinder capacity less than 1,800 cc
	870323932	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870323933	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870323934	of a cylinder capacity 2,500 cc but not exceeding 3,000 cc
52	870324	-Of a cylinder capacity exceeding 3,000 cc
	870324100	Ambulance Four wheel drive vehicles (other than motor cars, station wagons, sports cars, racing cars and motor vehicles of sub-heading Nos. 8703.24 910, 8703.24 921 and 8703.24 922)
	870324210	completely knocked down
	870324221	new
	870324222	old
	870324310	completely knocked down
	870324321	new
	870324322	old
	870324400	Motor-homes
	870324910	completely knocked down
	870324921	new
	870324922	old
53	870331	-Of a cylinder capacity not exceeding 1,500 cc
	870331210	Ambulance Four wheel drive vehicles (other than motor cars, station wagons, sports cars, racing cars and motor vehicles of sub-heading Nos. 8703.31 910, 8703.31 921 and 8703.31 922):
	870331221	new
	870331222	old
	870331310	Motor cars (including station wagons, sports cars and racing cars): completely knocked down
	870331321	new
	870331322	old
	870331400	Motor-homes
	870331910	completely knocked down
	870331921	new
	870331922	old

NO.	HS CODE	DESCRIPTION
54	870332	-Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc
	870332212	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870332213	of a cylinder capacity 2,000 cc but not exceeding 2,500 cc
	870332221	of a cylinder capacity less than 1,800 cc
	870332222	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870332231	of a cylinder capacity less than 1,800 cc
	870332232	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870332233	of a cylinder capacity 2,000 cc but not exceeding 2,500 cc
	870332311	Motor cars (including station wagons, sports cars and racing cars): completely knocked down: of a cylinder capacity less than 2,000 cc
	870332312	of a cylinder capacity 2,000 cc but not exceeding 2,500 cc
	870332321	new
	870332331	of a cylinder capacity less than 1,800cc
	870332332	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870332333	of a cylinder capacity 2,000 cc but not exceeding 2,500 cc
	870332400	Motor-homes
	870332911	of a cylinder capacity less than 1,800cc
	870332912	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870332913	of a cylinder capacity 2,000 cc but not exceeding 2,500 cc
	870332921	of a cylinder capacity less than 1,800 cc
	870332922	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870332923	of a cylinder capacity 2,000 cc but not exceeding 2,500 cc
	870332931	of a cylinder capacity less than 1,800 cc
	870332932	of a cylinder capacity 1,800 cc but less than 2,000 cc
55	870333	-Of a cylinder capacity exceeding 2,500cc
	870333210	Ambulance Four wheel drive vehicles (other than motor cars, station wagons, sports cars, racing cars and motor vehicles of sub-heading Nos. 8703.33 910 to 8703.33 932): completely knocked down
	870333222	of a cylinder capacity 3,000 cc and above
	870333231	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870333232	of a cylinder capacity 3,000 cc and above
	870333311	of a cylinder capacity exceeding 2,500cc but less than 3,000
	870333312	of a cylinder capacity 3,000 cc and above
	870333321	new
	870333331	of a cylinder capacity exceeding 2,500 cc but less than 3,000 cc
	870333332	of a cylinder capacity 3,000 cc and above
	870333400	Motor-homes
	870333910	Other
	870333922	of a cylinder capacity 3,000 cc and above
	870333931	of a cylinder capacity exceeding 2,500 cc but less than 3,000 cc
	870333932	of a cylinder capacity 3,000 cc and above
56	870390	- Other
	870390211	Four wheel drive vehicles (other than motor cars, station wagons, sports cars, racing cars and motor vehicles of sub-heading Nos. 8703.90 911 to 8703.90 935): completely knocked down:
	870390212	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870390213	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390214	of a cylinder capacity 2,500 cc and above
	870390221	of a cylinder capacity less than 1,800cc
	870390222	of a cylinder capacity 1,800 cc but less than 2,000 cc

NO.	HS CODE	DESCRIPTION
	870390223	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390224	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870390231	of a cylinder capacity less than 1,800 cc
	870390232	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870390233	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390234	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870390235	of a cylinder capacity 3,000 cc and above
	870390310	Motor cars (including station wagons, sports cars and racing cars): electric-powered
	870390321	of a cylinder capacity less than 2,000 cc
	870390322	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390323	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870390324	of a cylinder capacity 3,000 cc and above
	870390331	of a cylinder capacity less than 1,800 cc
	870390332	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870390333	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390334	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870390335	of a cylinder capacity 3,000 cc and above
	870390341	of a cylinder capacity less than 1,800 cc
	870390342	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870390343	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390344	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870390345	of a cylinder capacity 3,000 cc and above
	870390400	Motor-homes
	870390911	of a cylinder capacity less than 1,800 cc
	870390912	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870390913	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390914	of a cylinder capacity 2,500 cc and above
	870390921	of a cylinder capacity less than 1,800 cc
	870390922	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870390923	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390924	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870390925	of a cylinder capacity 3,000 cc and above
	870390931	of a cylinder capacity less than 1,800 cc
	870390932	of a cylinder capacity 1,800 cc but less than 2,000 cc
	870390933	of a cylinder capacity 2,000 cc but less than 2,500 cc
	870390934	of a cylinder capacity 2,500 cc but less than 3,000 cc
	870390935	of a cylinder capacity 3,000 cc and above
57	871130	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc
	871130100	Sports Bike Motocross
	871130200	completely knocked down
	871130310	new
	871130390	other
58	871140	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc
	871140200	completely knocked down
	871140310	new
	871140390	other
59	871150	- With reciprocating internal combustion piston engine of a cylinder capacity

NO.	HS CODE	DESCRIPTION
		exceeding 800cc
	871150200	Completely knocked down
	871150310	new
	871150390	old

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP B: Tariff lines subject to tariff reduction by 20%

Myanmar:

No	HS.CODE	DESCRIPTION
1	030211	-Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus</i>,
2	030212	-Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , ...,
3	030219	-Other -----
4	030221	-Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i> ,.....
5	030229	-Other -----
6	030250	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers ..
7	030262	-Haddock (<i>melanogrammus aeglefinus</i>) -----
8	030264	-Mackerel (<i>Scomber scombrus</i> , <i>Scomber aus</i> ..
9	030265	-Dogfish and other sharks ----
10	030266	-Eels (<i>Anguilla spp.</i>) -----
11	030269	-Other:
12	030311	-Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) -
13	030319	-Other -----
14	030321	-Trout (<i>Salmo trutta</i> , <i>Oncorhynchus myk</i> ...
15	030322	-Atlantic salmon (<i>Salmo salar</i>) and
16	030329	-Other -----
17	030345	-Bluefin tunas (<i>Thunnus thynnus</i>) ---
18	030346	-Southern bluefin tunas (<i>Thunnus maccoyii</i>) ----
19	030360	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers...
20	030377	-Sea bass (<i>Dicentrarchus labrax</i> ,....
21	030378	-Hake (<i>Merluccius spp.</i> <i>Urophycis spp.</i>) ---
22	030380	- Livers and roes:
23	030420	- Frozen fillets -----
24	030623	-Shrimps and prawns:
25	030624	-Crabs:
26	030629	-Other, including flours, meals and pellets of crustaceans...
27	030739	-Other:
28	030799	-Other:
29	04.0700	Birds' eggs, in shell, fresh, preserved or cooked.
30	040900	Natural honey -----
31	060110	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes..
32	070810	- Peas (<i>Pisum sativum</i>) ----- -
33	070820	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) -----
34	090210	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:
35	090220	- Other green tea (not fermented):
36	1211.30	- Coca leaf:
37	1211.90	- Other:
38	1515.29	-Other:
39	1516.20	- Vegetable fats and oils and their ...
40	1517.90	- Other:

41	1518.00	- Animal or vegetable fats and oils ...
42	160420	- Other prepared or preserved fish:
43	160430	- Caviar and caviar substitutes:
44	160510	- Crab -----
45	160530	- Lobster -----
46	160540	- Other crustaceans -----
47	190219	-Other:
48	190230	- Other pasta:
49	200590	- Other vegetables and mixtures of vegetables:
50	220210	- Waters, including mineral waters and aerated waters, ...
51	220410	- Sparkling wine -----
52	2302.10	- Of maize (corn) -----
53	240110	- Tobacco, not stemmed/stripped:
54	250100	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.
55	292242	-Glutamic acid and its salts:
56	3001.10	- Glands and other organs, dried, whether - -
57	3001.90	- Other -----
58	3002.90	- Other -----
59	3003.40	- Containing alkaloids or derivatives ...
60	3003.90	- Other:
61	3004.10	- Containing penicillins or derivatives.....
62	3004.20	- Containing other antibiotics:
63	3004.32	-Containing corticosteroid hormones, ..
64	3004.40	- Containing alkaloids or derivatives ..
65	3004.50	- Other medicaments containing vitamins or.
66	3004.90	- Other:
67	3006.30	- Opacifying preparations for x-ray ...
68	3302.10	- Of a kind used in the food or ...
69	3303.00	Perfumes and toilet waters-----
70	330491	-Powders, whether or not compressed
71	330499	-Other:
72	330510	- Shampoos:
73	330590	- Other:
74	330710	- Pre-shave, shaving or after-shave preparations ---
75	3307.20	- Personal deodorants and antiperspirants..
76	330741	-"Agarbatti" and other odoriferous...
77	340111	-For toilet use, (including medicated products):
78	360500	Matches, other than pyrotechnic articles of heading 36.04.
79	360610	- Liquid or liquefied-gas fuels in containers of a kind used ..
80	360690	- Other:
81	392329	-Of other plastics:
82	4008.11	-Plates, sheets, and strip -----
83	4008.19	-Other -----
84	4008.21	-Plates, sheets and strip -----
85	4008.29	-Other -----
86	4009.11	-Without fittings -----
87	4009.12	-With fittings -----
88	4010.31	-Endless transmission belts of ..
89	4010.32	-Endless transmission belts ...

90	4010.33	-Endless transmission belts of ...
91	4010.34	-Endless transmission belts of trapezoidal
92	4010.35	-Endless synchronous belts, of an ...
93	4010.36	-Endless synchronous belts, of an
94	4015.90	- Other:
95	4016.99	-Other:
96	490700	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.
97	520839	-Other fabrics ----
98	521132	-3-thread or 4-thread twill, including cross twill ---
99	521159	-Other fabrics -----
100	540710	- Woven fabrics obtained from high tenacity yarn of nylon or ..
101	540742	-Dyed -----
102	551419	-Other woven fabrics -----
103	560129	-Other -----
104	580110	- Of wool or fine animal hair:
105	590190	- Other:
106	590699	-Other:
107	600240	- Containing by weight 5% or more of elastomeric.....
108	600290	- Other -----
109	6307.90	- Other:
110	6403.19	-Other:
111	640411	-Sports footwear; tennis shoes, basketball
112	640419	-Other -----
113	650590	- Other:
114	710820	- Monetary -----
115	711890	- Other:
116	740811	-Of which the maximum cross-sectional dimension
117	760711	-Rolled but not further worked -----
118	830242	-Other, suitable for furniture -----
119	8414.51	-Table, floor, wall, window, ceiling
120	8415.10	- Window or wall types, self-contained or..
121	8418.21	-Compression-type -----
122	842810	- Lifts and skip hoists:
123	8450.11	-Fully-automatic machines:
124	852510	- Transmission apparatus:
125	852520	- Transmission apparatus incorporating reception apparatus: [ITAI/A-049] [ex ITAI/B-197]
126	852530	- Television cameras:
127	852540	- Still image video cameras and other video camera recorders; digital cameras:
128	852610	- Radar apparatus:
129	852691	-Radio navigational aid apparatus:
130	852712	-Pocket-size radio cassette-players -----
131	852713	-Other apparatus combined with sound recording or ...
132	852719	-Other:
133	852721	-Combined with sound recording or reproducing apparatus:
134	852729	-Other:
135	852731	-Combined with sound recording or reproducing apparatus:
136	852732	-Not combined with sound recording or reproducing apparatus but combined with a

		clock --
137	852739	-Other:
138	852790	- Other:
139	852812	-Colour:
140	852813	-Black and white or other monochrome -----
141	852821	-Colour:
142	852822	-Black and white or other monochrome -----
143	852830	- Video projectors:
144	852910	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:
145	852990	- Other:
146	8544.19	- Other:
147	8544.20	- Co-axial cable and other co-axial electric
148	8544.30	- Ignition wiring sets and other wiring ...
149	8544.41	-Fitted with connectors:
150	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)
151	8703.10	- Vehicles specially designed for travelling on snow;
152	8703.24	-Of a cylinder capacity exceeding ...
153	8703.90	- Other:
154	8704.23	-g.v.w exceeding 20 t:
155	870600	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.
156	9001.30	- Contact lenses -----
157	9004.90	- Other:
158	9018.31	-Syringes, with or without needles:
159	9019.10	- Mechano-therapy appliances; massage apparatus; psychological
160	9402.90	- Other:

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP B: Tariff lines subject to tariff reduction by 20%

The Philippines:

NO.	HS CODE	DESCRIPTION
1	0103.91	Other live swine, weighing less than 50 kg
2	0103.92	Other live swine, weighing 50 kg or more
3	0105.11	Fowls of the species Gallus domesticus, weighing not more than 185 g
	0105.11.90A	A. In-Quota
	0105.11.90B	B. Out-Quota
4	0105.92	Other fowls of the species Gallus domesticus, weighing not more than 2,000 g:
	0105.92.90A	A. In-Quota
	0105.92.90B	B. Out-Quota
5	0105.93	Other fowls of the species Gallus domesticus, weighing more than 2,000 g:
	0105.93.90	-Other
	0105.93.90A	A. In-Quota
	0105.93.90B	B. Out-Quota
6	0203.11	Carcasses and half-carcasses, of swine, fresh or chilled
	0203.11.00A	A. In-Quota
	0203.11.00B	B. Out-Quota
7	0203.12	Hams, shoulders and cuts thereof with bone in, of swine, fresh or chilled
	0203.12.00A	A. In-Quota
	0203.12.00B	B. Out-Quota
8	0203.19	Other meat of swine, fresh or chilled
	0203.19.00A	A. Pork bellies
	0203.19.00Aa	a. In-Quota
	0203.19.00Ab	b. Out-Quota
	0203.19.00B	B. Fore-ends and cuts thereof
	0203.19.00Ba	a. In-Quota
	0203.19.00Bb	b. Out-Quota
	0203.19.00C	C. Other
	0203.19.00Ca	a. In-Quota
	0203.19.00Cb	b. Out-Quota
9	0203.21	Carcasses and half-carcasses, of swine, frozen
	0203.21.00A	A. In-Quota
	0203.21.00B	B. Out-Quota
10	0203.22	Hams, shoulders and cuts thereof with bone in, of swine, frozen
	0203.22.00A	A. In-Quota
	0203.22.00B	B. Out-Quota
11	0203.29	Other meat of swine, frozen
	0203.29.00A	A. Pork bellies
	0203.29.00Aa	a. In-Quota
	0203.29.00Ab	b. Out-Quota
	0203.29.00B	B. Fore-ends and cuts thereof
	0203.29.00Ba	a. In-Quota

NO.	HS CODE	DESCRIPTION
	0203.29.00Bb	b. Out-Quota
	0203.29.00C	C. Other
	0203.29.00Ca	a. In-Quota
	0203.29.00Cb	b. Out-Quota
12	0207.11	Meat and edible offal, of fowls of the species Gallus domesticus, not cut in pieces, fresh or chilled
13	0207.12	Meat and edible offal, of fowls of the species Gallus domesticus, not cut in pieces, frozen
14	0207.13	Meat and edible offal, of fowls of the species Gallus domesticus, cuts and offal, fresh or chilled
15	0207.14	Meat and edible offal, of fowls of the species Gallus domesticus, cuts and offal, frozen
16	0701.90	Other potatoes, fresh or chilled
17	0703.10	Onions and shallots, fresh or chilled
18	0703.20	Garlic, fresh or chilled
19	0704.10	Cauliflowers and headed broccoli, fresh or chilled
20	0704.90	Other cabbages, cauliflowers, kohirabi, kale and similar edible brassicas, fresh or chilled
	0704.90.10	-Cabbages
21	0705.11	Cabbage lettuce (head lettuce), fresh or chilled
22	0706.10	Carrots and turnips, fresh or chilled
	0706.10.10	-Carrots
23	0711.90	Other vegetables; mixtures of vegetables, provisionally preserved but unsuitable for immediate consumption
24	0714.10	Manioc (cassava), fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets
25	0714.20	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets
26	1005.90	Other maize (corn)
	1005.90.90A	A. In-Quota
	1005.90.90B	B. Out-Quota
27	1108.12	Maize (corn) starch
28	3901.10	Polyethylene having a specific gravity of less than 0.94
29	3901.20	Polyethylene having a specific gravity of 0.94 or more
30	3902.10	Polypropylene
31	3903.11	Expansible polystyrene
	3903.11.20	-Granules
	3903.11.30	-Liquids or pastes
	3903.11.90	-Other
32	3903.19	Other polystyrene
33	3904.10	Polyvinyl chloride, not mixed with any other substances
34	3916.90	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 other plastics
35	3918.10	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the forms of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter, of polymers of vinyl chloride
36	3918.90	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the forms of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter, of other plastics
37	3920.10	Other plates, sheets, film, foil and strip, of polymers of ethylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials

NO.	HS CODE	DESCRIPTION
	3920.10.90	-Other
38	3920.43	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, containing by weight not less than 6% of plasticisers
	3920.43.90A	A. Rigid
	3920.43.90B	B. Flexible
39	3920.49	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, nes
	3920.49.90A	A. Rigid
	3920.49.90B	B. Flexible
40	3921.90	Other plates, sheets, film, foil and strip, of plastics, nes
	3921.90.20	-Plates and sheets
	3921.90.90	-Other
41	3922.20	Lavatory seats and covers
42	3922.90	Bidets and similar sanitary ware, of plastics
43	3923.90	Other articles for the conveyance or packing of goods, of plastics
44	3924.10	Tableware and kitchenware, of plastics
45	3924.90	Other household articles and toilet articles, of plastics
46	3925.20	Doors, windows and their frames and thresholds for Doors, of plastics
47	3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof, of plastics
48	3926.20	Articles of apparel and clothing accessories (including gloves, mittens and mitts), of plastics
	3926.20.10	-Raincoats
	3926.20.20	-Gloves
	3926.20.30	-Babies' bib, shoulder pads or shields
	3926.20.40	-Aprons and other articles of apparel
	3926.20.90	-Other, including belts
49	3926.30	Fittings for furniture, coachwork or the like, of plastics

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP B: Tariff lines subject to tariff reduction by 20%

Viet Nam:

NO.	HS CODE	DESCRIPTION
1	25232100	-White cement, whether or not artificially coloured
2	252329	-Other:
	25232910	-Coloured cement
	25232990	-Other
3	271011	-Light oils and preparations:
	27101111	-Motor spirit, premium leaded
	27101112	-Motor spirit, premium unleaded
	27101113	-Motor spirit, regular leaded
	27101114	-Motor spirit, regular unleaded
	27101115	-Other motor spirit, leaded
	27101116	-Other motor spirit, unleaded
	27101117	-Aviation spirit
	27101118	-Tetrapropylene
	27101121	-White spirit
	27101122	-Low aromatic solvents containing by weight less than 1% aromatic content
	27101123	-Other solvent spirits
	27101124	-Naphtha, reformat or preparations for preparing spirits
	27101125	-Other light oil
	27101129	-Other
4	390410	- Poly(vinyl chloride), not mixed with any other substances:
	39041010	-PVC homopolymers, suspension type
	39041031	-Used in the manufacture of telephonic or electric wire
	39041039	-Other
	39041040	-Other, in powder form
5	40111000	- Of a kind used on motor cars (including station wagons and racing cars)
6	401120	- Of a kind used on buses or lorries:
	40112010	-Of a width not exceeding 450 mm
	40112090	-Other
7	401310	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:
	40131011	-Suitable for fitting to tyres of width not exceeding 450 mm
	40131019	-Suitable for fitting to tyres of width exceeding 450 mm
	40131021	-Suitable for fitting to tyres of width not exceeding 450 mm
	40131029	-Suitable for fitting to tyres of width exceeding 450 mm
8	401699	-Other:
	40169911	--For motor vehicles of headings 87.02, 87.03, 87.04, 87.05 and 87.11
9	480100	Newsprint, in rolls or sheets.
	48010010	- Weighing not more than 55 g/ m2
	48010090	- Other
10	48021000	- Hand-made paper and paperboard
11	480254	-Weighing less than 40 g/ m2:

NO.	HS CODE	DESCRIPTION
	48025410	-Used in the manufacture of gypsum boards and computer cards or paper
	48025430	-Other printing, writing or photocopy papers and of a kind used for graphic purposes
	48025490	-Other
12	480255	-Weighing 40 g/ m2 or more but not more than 150 g/ m2, in rolls:
	48025510	-For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper
	48025520	-Fancy paper and paperboard including with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish
	48025540	-Other printing, writing or photocopy papers and of a kind used for graphic purposes
	48025590	-Other
13	480256	-Weighing 40 g/ m2 or more but not more than 150 g/ m2 , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:
	48025610	-For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper
	48025620	-Fancy paper and paperboard including with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish
	48025630	-Other printing, writing or photocopy papers and of a kind used for graphic purposes
	48025690	-Other
14	480257	-Other, weighing 40 g/ m2 or more but not more than 150 g/ m2:
	48025730	-Other printing, writing or photocopy papers and of a kind used for graphic purposes
	48025790	-Other
15	480258	-Weighing more than 150 g/ m2:
	48025810	-Used in the manufacture of gypsum boards and computer cards or paper
	48025820	-Fancy paper and paperboard including with watermarks, granitized felt finish, fibers or blend of specks and vellum antique finish
	48025830	-Other printing, writing or photocopy papers and of a kind used for graphic purposes
	48025890	-Other
16	480261	-In rolls:
	48026130	-Other printing, writing or photocopy papers and of a kind used for graphic purposes
	48026190	-Other
17	480262	-In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:
	48026230	-Other printing, writing or photocopy papers and of a kind used for graphic purposes
	48026290	-Other
18	480269	-Other:
	48026930	-Other printing, writing or photocopy papers and of a kind used for graphic purposes
	48026990	-Other
19	480421	-Unbleached:
	48042190	-Other
20	480441	-Unbleached:
	48044190	-Other
21	631010	- Sorted:
	63101010	-Used or new rags
	63101090	-Other

NO.	HS CODE	DESCRIPTION
22	631090	- Other:
	63109010	-Used or new rags
	63109090	-Other
23	72092500	-Of a thickness of 3 mm or more
24	72092600	-Of a thickness exceeding 1 mm but less than 3 mm
25	72092700	-Of a thickness of 0.5 mm or more but not exceeding 1 mm
26	72092800	-Of a thickness of less than 0.5 mm
27	72101100	-Of a thickness of 0.5 mm or more
28	721030	- Electrolytically plated or coated with zinc:
	72103011	-Of a thickness not exceeding 1.2 mm
	72103091	-Of a thickness not exceeding 1.2 mm
29	721041	-Corrugated:
	72104110	-Of a thickness not exceeding 1.2 mm
	72104190	-Other
30	721049	-Other:
	72104910	-Of a thickness not exceeding 1.2 mm
	72104990	-Other
31	721061	-Plated or coated with aluminium-zinc alloys:
	72106110	-Of a thickness not exceeding 1.2 mm
	72106190	-Other
32	721070	- Painted, varnished or coated with plastics:
	72107011	-Of a thickness of 4.75 mm or more but not exceeding 125 mm
	72107012	-Of a thickness less than 4.75 mm or exceeding 125 mm
	72107020	-Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide
	72107030	-Electrolytically plated or coated with zinc, of thickness not exceeding 1.2 mm
	72107050	-Otherwise plated or coated with zinc or aluminium, of thickness exceeding 1.2 mm
	72107060	-Plated or coated with zinc or aluminium, of a thickness not exceeding 1.2 mm
33	721090	- Other:
	72109020	-Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide
	72109030	-Electrolytically plated or coated with zinc, of thickness not exceeding 1.2 mm
	72109050	-Otherwise plated or coated with zinc or aluminium, of thickness exceeding 1.2 mm
	72109060	-Plated or coated with zinc or aluminium, of a thickness not exceeding 1.2 mm
34	721310	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:
	72131010	-Of circular cross-section measuring not exceeding 50 mm ²
35	721391	-Of circular cross-section measuring less than 14 mm in diameter:
	72139191	--Concrete steel
36	721399	-Other:
	72139991	--Concrete steel
37	721410	- Forged:
	72141010	-Containing by weight less than 0.6% of carbon
	72141020	-Containing by weight 0.6% or more of carbon
38	72142000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
39	721590	- Other:
	72159011	-Other than manganese steel or shaft bars
	72159019	-Other

NO.	HS CODE	DESCRIPTION
	72159020	-Containing by weight 0.6% or more of carbon
40	72161000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm
41	72162100	-L sections
42	721631	-U sections:
	72163111	--Of a height of 80 mm or more but not exceeding 140 mm
	72163119	--Other
	72163191	--Of a height of 80 mm or more but not exceeding 140 mm
	72163199	--Other
43	721632	-I sections:
	72163211	--Of a height of 80 mm or more but not exceeding 140 mm
	72163219	--Other
	72163291	--Of a height of 80 mm or more but not exceeding 140 mm
	72163299	--Other
44	721633	-H sections:
	72163311	--Of a height of 80 mm or more but not exceeding 140 mm
	72163319	--Other
	72163391	--Of a height of 80 mm or more but not exceeding 140 mm
	72163399	--Other
45	721640	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:
	72164011	-L sections of a height of 80 mm or more but not more than 140 mm
	72164019	-Other
	72164091	-L sections of a height of 80 mm or more but not more than 140 mm
	72164099	-Other
46	721650	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:
	72165011	-Of a height of less than 80 mm
	72165019	-Other
	72165091	-Of a height of less than 80 mm
	72165099	-Other
47	72166100	-Obtained from flat-rolled products
48	721669	-Other:
	72166911	--Containing by weight 0.6% or more carbon and having a height of 80 mm or more
	72166912	--Containing by weight 0.6% or more carbon and having a height of less than 80 mm
	72166913	--Other, of a height of 80 mm or more
	72166914	--Other, of a height of less than 80 mm
	72166921	--Of a thickness of 5 mm or less
	72166929	--Other
49	721691	-Cold-formed or cold-finished from flat-rolled products:
	72169111	--Containing by weight 0.6% or more carbon and having a height of 80 mm or more
	72169112	--Containing by weight 0.6% or more carbon and having a height of less than 80 mm
	72169113	--Other, of a height of 80 mm or more
	72169114	--Other, of a height of less than 80 mm
	72169120	-Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanised
	72169131	--Of a thickness of 5 mm or less

NO.	HS CODE	DESCRIPTION
	72169139	--Other
50	72169900	-Other
51	721710	- Not plated or coated, whether or not polished:
	72171010	-Containing by weight less than 0.25% of carbon:
52	721720	- Plated or coated with zinc:
	72172010	-Containing by weight less than 0.25% carbon
53	730630	- Other, welded, of circular cross-section, of iron or non-alloy steel:
	73063015	-Other, containing by weight less than 0.45% of carbon
	73063019	-Other
	73063024	-Other, of external diameter less than 140 mm and containing by weight less than 0.45% of carbon
54	730690	- Other:
	73069093	-Other, of external diameter measuring less than 140 mm and containing by weight less than 0.45% of carbon
55	732111	-For gas fuel or for both gas and other fuels:
	73211110	-Kitchen stoves, ranges, ovens, cookers
	73211190	-Other
56	73219000	- Parts
57	83011000	- Padlocks
58	83030000	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.
59	83081000	- Hooks, eyes and eyelets
60	831130	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:
	83113010	-In rolls
	83113090	-Other
61	840721	-Outboard motors:
	84072110	-Of an output not exceeding 20 kW
	84072120	-Of an output exceeding 20 kW (27 HP) but not exceeding 22.38 kW (30 HP)
62	840810	- Marine propulsion engines:
	84081010	-Of a power not exceeding 22.38 kW
63	840820	- Engines of a kind used for the propulsion of vehicles of Chapter 87:
	84082011	-For vehicles of subheading 8701.10, fully assembled
	84082012	-Other, for the vehicles of heading 87.01, fully assembled
	84082013	-Other, fully assembled
	84082019	-Other, not fully assembled
	84082021	-For vehicles of subheading 8701.10, fully assembled
	84082022	-Other, for the vehicles of heading 87.01, fully assembled
	84082023	-Other, fully assembled
	84082029	-Other, not fully assembled
	84082031	-For vehicles of subheading 8701.10, fully assembled
	84082032	-Other, for the vehicles of of heading 87.01, fully assembled
	84082033	-Other, fully assembled
	84082039	-Other, not fully assembled:
	84082093	-Other, fully assembled
	84082099	-Other, not fully assembled
64	840991	- Suitable for use solely or principally with spark-ignition internal combustion piston engines:
	84099141	--Carburettors and parts thereof
	84099142	--Cylinder blocks, crank cases, heads and head covers

NO.	HS CODE	DESCRIPTION
	84099143	--Pistons rings and gudgeon pins
	84099144	--Crank cases for engine of motorcycles
	84099145	--Crank cases covers and other aluminium covers for engines of motorcycles
	84099149	--Other
	84099151	--Carburettors and parts thereof
	84099152	--Cylinder blocks, crank cases, heads and head covers
	84099153	--Piston rings and gudgeon pins
	84099154	--Pistons, cylinder liners with external diameter between 50 mm and 155 mm
	84099155	--Other piston and cylinder liners
	84099156	--Alternator brackets; oil pans
	84099159	--Other
	84099171	--Carburettors and parts thereof
	84099172	--Cylinder blocks, liners, heads and head covers
	84099173	--Pistons, piston rings, gudgeon pins
	84099174	--Alternator brackets; oil pans
	84099179	--Other
65	840999	-Other:
	84099941	--Carburettors and parts thereof
	84099942	--Cylinder blocks, crank cases, heads and head covers
	84099943	--Piston rings and gudgeon pins
	84099944	--Pistons, cylinder liners with external diameter between 50 mm and 155 mm
	84099945	--Other piston and cylinder liners
	84099946	--Alternator brackets; oil pans
	84099949	--Other
66	841360	- Other rotary positive displacement pumps:
	84136012	-Other, water pumps with capacity not exceeding 8000 m³/h
67	841370	- Other centrifugal pumps:
	84137010	-Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with prime mover -
	84137022	-Impulse-turbo water pumps of a capacity not exceeding 100 Watts, of a kind for household use
	84137023	-Other, water pumps with capacity not exceeding 8000 m³/h
68	841381	-Pumps:
	84138112	--Other, water pumps with capacity not exceeding 8000 m³/h
69	841430	- Compressors of a kind used in refrigerating equipment:
	84143011	-For air conditioning machines
	84143019	-Other
	84143091	-For air conditioning machines
	84143099	-Other
70	841451	-Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:
	84145110	-Table fans and box fans
	84145120	-Wall fans and ceiling fans
	84145130	-Floor fans
	84145190	-Other
71	841510	- Window or wall types, self-contained or "split-system":
	84151010	-Of an output not exceeding 21.10 kW
	84151020	-Of an output exceeding 21.10 kW but not exceeding 26.38 kW
72	84152000	- Of a kind used for persons, in motor vehicles -
73	841581	-Incorporating a refrigerating unit and a valve for reversal of the cooling/heat

NO.	HS CODE	DESCRIPTION
		cycle (reversible heat pumps):
	84158111	--Of an output not exceeding 21.10 kW
	84158112	--Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158121	--Of an output not exceeding 21.10 kW
	84158122	--Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158131	--Of an output not exceeding 21.10 kW
	84158132	--Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158191	--Of an output not exceeding 21.10 kW
	84158192	--Of an output exceeding 21.10 kW but not exceeding 26.38 kW
74	841582	-Other, incorporating a refrigerating unit :
	84158211	--Of an output not exceeding 21.10 kW
	84158212	--Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158221	--Of an output not exceeding 21.10 kW
	84158222	--Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158231	--Of an output not exceeding 21.10 kW
	84158232	--Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	84158291	--Of an output not exceeding 21.10 kW
	84158292	--Of an output exceeding 21.10 kW but not exceeding 26.38 kW
75	841810	- Combined refrigerator-freezers, fitted with separate external doors:
	84181010	-Household type
76	841821	
	84182100	-Compression-type
77	84182200	-Absorption-type, electrical
78	84182900	-Other
79	84521000	- Sewing machines of the household type
80	848180	-Other appliances:
	84818050	-Mixing taps and valves
	84818060	-Water pipeline valves
81	848310	- Transmission shafts (including cam shafts and crank shafts) and cranks:
	84831023	-For engines of vehicles of heading 87.11
	84831090	-Other
82	848330	- Bearing housings, not incorporating ball or roller bearings, plain shaft bearings:
	84833020	-For motor vehicles
83	848340	- 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:
	84834013	-For engines of vehicles of heading 87.11
	84834014	-For engines of other vehicles of Chapter 87
	84834090	-For other engines
84	850140	- Other AC motors, single-phase:
	85014010	-Of an output not exceeding 1 kW
	85014020	-Of an output exceeding 1 kW
85	850161	-Of an output not exceeding 75 kVA:
	85016110	-Of an output not exceeding 12.5 kVA
	85016120	-Of an output exceeding 12.5 kVA
86	85021100	-Of an output not exceeding 75 kVA
87	850220	- Generating sets with spark-ignition internal combustion piston engines:
	85022010	-Of an output not exceeding 75 kVA
88	850433	- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:

NO.	HS CODE	DESCRIPTION
	85043310	-Of high side voltage of 66,000 volts or more
	85043390	-Other
89	850610	- Manganese dioxide:
	85061010	-Having external volume not exceeding 300 cm ³
90	850680	- Other primary cells and primary batteries:
	85068011	-Having external volume not exceeding 300 cm ³
	85068091	-Having external volume not exceeding 300 cm ³
91	850710	- Lead-acid, of a kind used for starting piston engines:
	85071091	-Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH
	85071099	-Other
92	850720	- Other lead-acid accumulators:
	85072091	-Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH
	85072099	-Other
93	85091000	- Vacuum cleaners, including dry and wet vacuum cleaners
94	85094000	- Food grinders or mixers; fruit or vegetable juice extractors
95	85098000	- Other appliances
96	851220	- Other lighting or visual signalling equipment:
	85122010	-For motor cars, assembled
	85122020	-Unassembled lighting or visual signaling equipment
	85122090	-Other
97	851610	- Electric instantaneous or storage water heaters and immersion heaters:
	85161010	-Electric instantaneous water heaters
	85161020	-Electric storage water heaters
98	85165000	- Microwave ovens
99	851660	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:
	85166010	-Rice cookers
	85166020	-Ovens
	85166090	-Other
100	851940	- Transcribing machines:
	85194010	-For special use in cinematography, television or broadcasting
	85194090	-Other
101	85199200	-Pocket-size cassette-players
102	851993	-Other, cassette type:
	85199390	-Other
103	851999	-Other:
	85199910	-Cinematographic sound reproducers
	85199930	-Compact disc players
	85199990	-Other
104	85271200	-Pocket-size radio cassette-players
105	85271300	-Other apparatus combined with sound recording or reproducing apparatus
106	852812	-Colour:
	85281210	-Set top boxes which have a communication function [ITA1/B-203]
	85281220	-Printed circuit assemblies for use with ADP machines [ITA1/B-199]
	85281290	-Other
107	853610	- Fuses:
	85361090	-Other
108	85364900	-Other
109	854011	-Colour:
	85401110	-Flat monitor

NO.	HS CODE	DESCRIPTION
110	854460	- Other electric conductors, for a voltage exceeding 1,000 V:
	85446011	-Plastic insulated electric cables having a cross section not exceeding 400 mm ²
	85446092	-Telephone, telegraph, radio relay cables, other than submarine
111	870110	- Pedestrian controlled tractors:
	87011011	-Two-wheeled agricultural tractors
	87011012	-Other two-wheeled tractors
	87011019	-Other
112	870120	- Road tractors for semi-trailers:
	87012011	-Four-wheeled truck tractors
	87012019	-Other
113	870829	-Other:
	87082913	--For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87082914	--For ambulances
	87082915	--For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87082916	--For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87082917	--For vehicles of subheading 8704.10 or heading 87.05
	87082919	--Other
	87082993	--For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87082994	--For ambulances
	87082995	--For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87082996	--For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87082997	--For vehicles of subheading 8704.10 or heading 87.05
	87082998	--Parts of safety belts
	87082999	--Other
114	870870	- Road wheels and parts and accessories thereof:
	87087014	-For ambulances
	87087015	-For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87087016	-For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87087017	-For vehicles of subheading 8704.10 or heading 87.05
	87087019	-Other
115	871419	-Other:
	87141910	-Carburettor assembly
	87141920	-Clutch assembly
	87141930	-Gear assembly
	87141940	-Starter system
	87141950	-Spokes or nipples
	87141960	-Other, for motorcycles of subheading 8711.10, 8711.20 or 8711.90
	87141970	-Other, for motorcycles of subheading 8711.30, 8711.40 or 8711.50
116	871491	-Frames and forks, and parts thereof:
	87149120	-Other frames
	87149130	-Other forks
	87149140	-Other parts of frames
	87149190	-Other parts of forks
117	871492	-Wheel rims and spokes:
	87149290	-Other wheel rims or spokes
118	871494	-Brakes, including coaster braking hubs and hub brakes, and parts thereof:
	87149490	-Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP C: Tariff lines subject to tariff reduction by 50%

Korea:

NO.	HS CODE	DESCRIPTION
1	0714.90	- Other
	0704909090	(2) Other
2	1003.00	Barley
	1003001000	1. Malting barley
	1003009010	Unhulled barley
	1003009020	Naked barley
	1003009090	Other
3	1005.90	- Other:
	1005902000	Popcorn
	1005909000	Other
4	1008.90	- Other cereals
	1008900000	Other cereals
5	1102.90	- Other
	1102901000	Barley flour
	1102909000	Other
6	1103.19	-Of other cereals:
	1103191000	Of barley
	1103192000	Of oats
	1103199000	Other
7	1104.12	-Of oats
	1104120000	Of oats
8	1104.19	Of other cereals
	1104192000	Of barley
	1104199000	Other
9	1104.22	-Of oats
	1104220000	Of oats
10	1104.29	-Of other cereals:
	1104291000	Of coicis semen
	1104292000	Of barley
	1104299000	Of other
11	1107.10	- Not roasted
	1107100000	Not roasted
12	1107.20	- Roasted
	1107201000	Smoked
13	1108.19	Other starches
	1108199000	Other
14	1108.20	- Inulin
	1108200000	Inulin
15	1515.90	- Other:
	1515901000	A. Perilla oil and its fractions

NO.	HS CODE	DESCRIPTION
16	2001.90	2. Other
	2001909090	Other
17	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).
	2006003000	3. Ginger
18	2008.99	Other
	2008992000	Apples
19	2009.11	-Frozen
	2009110000	Frozen
20	2009.19	-Other
	2009190000	Other
21	2101.20	- Extracts, essences and concentrates, of tea or maté, and
	2101209000	Other
22	2203.00	Beer made from malt.
	2203000000	Beer made from malt.
23	3505.10	- Dextrins and other modified starches:
	3505103000	Roasted starches
24	3505.20	- Glues
	3505201000	Starch glues
	3505202000	Dextrin glues
	3505209000	Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP D: Tariff lines subject to TRQs

Korea:

NO.	HS CODE	DESCRIPTION
1	0306.13	-Shrimps and prawns
	0306131000	Frozen shrimps and prawns
	0306139000	Other
2	0306.23	-Shrimps and prawns:
	0306231000	Live,fresh or chilled shrimps and prawns
3	0307.49	-Other:
	0307491010	Cuttle fish
4	0713.33	-Kidney beans, including white pea beans (Phaseolus vulgaris):
	0713331000	Kidney beans, including white pea beans(phaseolus vulgaris)
	0713339000	Other
5	0714.10	- Manioc (cassava):
	0714101000	Manioc (cassava)
	0714102010	(1) Chips
	0714102090	(3) Other
	0714103000	C. Chilled
	0714104000	D. Frozen
6	1108.14	-Manioc (cassava) starch
	1108140000	Manioc (cassava) starch
7	1605.20	- Shrimps and prawns:
	1605209090	Other shrimps and prawns

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP D: Tariff lines subject to TRQs

Malaysia:

NO.	HS CODE	DESCRIPTION
60	010391	-Weighing less than 50 kg
	010391000	-Weighing less than 50 kg
61	010392	-Weighing 50 kg or more
	010392000	-Weighing 50 kg or more
62	010511	-Fowls of the species Gallus domesticus
	010511100	Day old chicks
63	010592	-Fowls of the species Gallus domesticus, weighing not more than 2,000g
	010592000	-Fowls of the species Gallus domesticus, weighing not more than 2,000 g.
64	020311	-Carcasses and half-carcasses
	020311000	-Carcasses and half-carcasses
65	020321	-Carcasses and half carcasses
	020321000	-Carcasses and half-carcasses
66	020711	-Not cut in pieces, fresh or chilled
	020711000	-Not cut in pieces, fresh or chilled.
67	020712	-Not cut in pieces, frozen
	020712000	-Not cut in pieces, frozen.
68	020713	-Cuts and offal, fresh or chilled
	020713000	-Cuts and offal, fresh or chilled.
69	020714	-Cuts and offal, frozen
	020714000	-Cuts and offal, frozen.
70	040110	- Of a fat content, by weight, not exceeding 1%
	040110100	In hermetically sealed containers
	040110900	Other
71	040120	- Of a fat content, by weight, exceeding 1% but not exceeding 6%
	040120100	In hermetically sealed containers
	040120900	Other
72	040130	- Of a fat content, by weight, exceeding 6%
	040130100	In hermetically sealed containers
	040130900	Other
73	040700	Birds' eggs, in shell, fresh, preserved or cooked.
	040700111	hens's egg
	040700112	ducks' eggs
	040700910	hens' eggs
	040700920	ducks' eggs
74	070490	- Other
	070490110	round cabbages

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP D: Tariff lines subject to TRQs

Viet Nam:

NO.	HS CODE	DESCRIPTION
1	040700	Birds' eggs, in shell, fresh, preserved or cooked.
	04070091	-Hens' eggs
	04070092	-Ducks' eggs
	04070099	-Other
2	17011100	-Cane sugar
3	17011200	-Beet sugar
4	17019100	-Containing added flavouring or colouring matter
5	170199	-Other:
	17019911	--White
	17019919	--Other
	17019990	-Other
6	240110	- Tobacco, not stemmed/stripped:
	24011010	-Virginia type, flue-cured
	24011020	-Virginia type, not flue cured
	24011030	-Other, flue-cured
	24011090	-Other, not flue cured
7	240120	- Tobacco, partly or wholly stemmed/stripped:
	24012010	-Virginia type, flue-cured
	24012020	-Virginia type, not flue cured
	24012030	-Oriental type
	24012040	-Burley type
	24012050	-Other, flue-cured
	24012090	-Other, not flue cured
8	240130	- Tobacco refuse:
	24013010	-Tobacco stems
	24013090	-Other
9	250100	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.
	25010010	- Table salt
	25010021	-Salt containing at least 94.7% of sodium chloride calculated on a dry basis in packages of a net weight of 50 kg or more
	25010029	-Other
	25010031	-Pure salt
	25010032	-Other, in packages of 50 kg or more
	25010033	-Other, in packages of less than 50 kg
	25010090	- Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP E: Tariff lines exempted from tariff concession

Brunei Darussalam:

NO.	HS CODE	DESCRIPTION
1	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)
	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)
2	8415.10	- Window or wall types, self-contained or "split-system":
	8415.10.10	-Of an output not exceeding 21.10 kW
	8415.10.20	-Of an output exceeding 21.10 kW but not exceeding 26.38 kW
	8415.10.30	-Of an output exceeding 26.38 kW but not exceeding 52.75 kW
3	8418.10	- Combined refrigerator-freezers, fitted with separate external doors:
	8418.10.10	-Household type
4	8507.10	- Lead-acid, of a kind used for starting piston engines :
	8507.10.91	-Having a voltage of 6 or 12 V and a dischargecapacity not exceeding 200AH
5	8708.10	- Bumpers and parts thereof:
	8708.10.10	-For vehicles of 87.01
	8708.10.20	-For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.10.30	-For ambulances
	8708.10.40	-For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.10.50	-For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.10.60	-For vehicles of 8704.10 or 87.05
6	8708.29	-Other
	8708.29.11	--For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.29.12	--For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.29.13	--For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.29.14	--For ambulance
	8708.29.15	--For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.29.16	--For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.29.17	--For vehicles of 8704.10 or 87.05
	8708.29.19	--Other
		-Other:
	8708.29.91	--For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.29.92	--For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.29.93	--For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.29.94	--For ambulance
	8708.29.95	--For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.29.96	--For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.29.97	--For vehicles of 8704.10 or 87.05
	8708.29.98	--Parts of safety belts
7	8708.31	-Mounted brake linings :
	8708.31.10	-For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.31.20	-For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.31.30	-For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.31.40	-For ambulance

NO.	HS CODE	DESCRIPTION
	8708.31.50	-For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.31.60	-For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.31.70	-For vehicles of 8704.10 or 87.05
8	8708.40	Gear boxes
	8708.40.11	-For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.40.12	-For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.40.13	-For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.40.14	-For ambulance
	8708.40.15	-For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.40.16	-For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.40.17	-For vehicles of 8704.10 or 87.05
	8708.40.19	-Other
	8708.40.21	-For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.40.22	-For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.40.23	-For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.40.24	-For ambulance
	8708.40.25	-For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.40.26	-For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.40.27	-For vehicles of 8704.10 or 87.05
9	8708.80	- Suspension shock-absorbers:
	8708.80.10	-For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.80.20	-For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.80.30	-For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.80.40	-For ambulance
	8708.80.50	-For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.80.60	-For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.80.70	-For vehicles of 8704.10 or 87.05
10	8708.91	-Radiators :
	8708.91.10	-For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.91.20	-For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.91.30	-For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.91.40	-For ambulance
	8708.91.50	-For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.91.60	-For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.91.70	-For vehicles of 8704.10 or 87.05
11	8708.92	Silencers and exhaust pipes
	8708.92.11	--For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.92.12	--For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.92.13	--For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.92.14	--For ambulance
	8708.92.15	--For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.92.16	--For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.92.17	--For vehicles of 8704.10 or 87.05
	8708.92.19	--Other
	8708.92.91	--For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.92.92	--For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.92.93	--For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.92.94	--For ambulance
	8708.92.95	--For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)

NO.	HS CODE	DESCRIPTION
	8708.92.96	--For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.92.97	--For vehicles of 8704.10 or 87.05
12	8708.93	-Clutches and parts thereof :
	8708.93.10	-For vehicles of 8701.10 or 8701.90 (agricultural tractors only)
	8708.93.20	-For vehicles of 87.01 (except 8701.10 or 8701.90)(agricultural tractors))
	8708.93.30	-For vehicles of 87.02 and 87.04 (except 8704.10)
	8708.93.40	-For ambulance
	8708.93.50	-For vehicles of 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	8708.93.60	-For vehicles of 8703.24 or 8703.33 (except ambulances)
	8708.93.70	-For vehicles of 8704.10 or 87.05
13	8708.99	-Other
	8708.99.11	--For vehicles of 87.01
	8708.99.19	--Other
	8708.99.21	--Crown wheels and pinions
	8708.99.29	--Other
	8708.99.31	--Crown wheels and pinions
	8708.99.39	--Other
	8708.99.40	-Other parts and accessories for vehicles of 8701.90 (except agricultural tractors)
	8708.99.91	--Crown wheels and pinions
	8708.99.92	--Automotive liquefied petroleum gas (LPG) cylinders
	8708.99.93	--Parts of suspension shock-absorbers
	8708.99.99	--Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP E: Tariff lines exempted from tariff concession

Cambodia:

NO.	HS CODE	DESCRIPTION
1	2402.20	- Cigarettes containing tobacco:
2	3926.90	- Other:
3	4015.90	- Other:
4	4016.99	-Other:
5	4104.49	-Other:
6	4821.10	- Printed:
7	5407.69	-Other
8	5515.19	-Other
9	5515.29	-Other
10	5804.29	-Of other textile materials
11	5806.39	-Of other textile materials:
12	5807.10	- Woven
13	6004.90	- Other:
14	6217.10	- Accessories:
15	6217.90	- Parts
16	6309.00	Worn clothing and other worn articles.
17	6310.90	- Other:
18	7308.90	- Other:
19	8308.10	- Hooks, eyes and eyelets
20	8408.90	- Other engines:
21	8419.60	- Machinery for liquefying air or other gases:
22	8447.11	-With cylinder diameter not exceeding 165 mm:
23	8452.29	-Other
24	8471.49	-Other, presented in the form of systems:
25	8471.60	- Input or output units, whether or not containing storage units in the same housing:
26	8504.21	-Having a power handling capacity not exceeding 650 kVA:
27	8536.50	- Other switches:
28	8536.69	-Plugs and sockets:
29	8544.20	- Co-axial cable and other co-axial electric conductors:
30	8544.41	-Fitted with connectors:
31	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):
32	8703.21	-Of a cylinder capacity not exceeding 1,000 cc:
33	8704.10	- Dumpers designed for off-highway use:
34	8704.21	-g.v.w not exceeding 5 t:
35	8704.22	-g.v.w exceeding 5 t but not exceeding 20 t:
36	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:
37	8716.90	- Parts:
38	9028.30	- Electricity meters:

NO.	HS CODE	DESCRIPTION
39	9028.90	- Parts and accessories:
40	9403.40	- Wooden furniture of a kind used in the kitchen:

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP E: Tariff lines exempted from tariff concession

Indonesia:

NO.	HS CODE	DESCRIPTION
1	1006.10	- Rice in the husk (paddy or rough)
	1006.10.10.00	--Suitable for sowing
	1006.10.90.00	--Other
2	1006.20	- Husked (brown) rice
	1006.20.10.00	--Thai hom mali rice
	1006.20.90.00	--Other
3	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:
	1006.30.11.00	---Whole
	1006.30.12.00	---Not more than 5 % broken
	1006.30.13.00	---More than 5% but not more than 10 % broken
	1006.30.14.00	---More than 10% but not more than 25% broken
	1006.30.19.00	---Other
	1006.30.20.00	--Parboiled rice
	1006.30.30.00	--Glutinous rice (pulut)
	1006.30.40.00	--Basmati rice
	1006.30.50.00	--Thai hom mali rice
	1006.30.61.00	---Whole
	1006.30.62.00	---Not more than 5 % broken
	1006.30.63.00	---More than 5 % but not more than 10% broken
	1006.30.64.00	---More than 10% but not more than 25% broken
	1006.30.69.00	---Other
4	1006.40	- Broken rice
	1006.40.00.00	-Broken
5	1102.30	- Rice flour
	1102.30.00.00	-Rice flour
6	1701.11	- - Cane sugar
	1701.11.00.10	---ICUMSA minimal 1200
	1701.11.00.90	---Other
7	1701.12	- - Beet sugar
	1701.12.00.00	--Beet sugar
8	1701.91	- - Containing added flavouring or colouring matter
	1701.91.00.00	--Containing added flavouring or colouring
9	1701.99	- - Other
	1701.99.11.00	----White
	1701.99.19.00	----Other
	1701.99.90.00	---Other
10	2106.90	- Other
	2106.90.61.00	-----Of a kind used for the manufacture of
	2106.90.62.00	-----Of a kind used for the manufacture of
	2106.90.63.00	-----Other

	2106.90.64.00	-----Of a kind used for the manufacture of
	2106.90.65.00	-----Of a kind used for the manufacture of
	2106.90.66.00	-----Other
	2106.90.67.00	----Other mixtures of chemicals with
	2106.90.69.00	----Other
11	2203.00	Beer made from malt
	2203.00.10.00	-Stout and porter
	2203.00.90.00	-Other, including ale
12	2204.10	- Sparkling wine
	2204.10.00.00	-Sparkling wine
13	2204.21	- - In containers holding 2 l or less
	2204.21.11.00	----Of an alcoholic strength by volume not
	2204.21.12.00	----Of an alcoholic strength by volume
	2204.21.21.00	----Of an alcoholic strength by volume not
	2204.21.22.00	----Of an alcoholic strength by volume
14	2204.29	- - Other
	2204.29.11.00	----Of an alcoholic strength by volume not
	2204.29.12.00	----Of an alcoholic strength by volume
	2204.29.21.00	----Of an alcoholic strength by volume not
	2204.29.22.00	----Of an alcoholic strength by volume
15	2204.30	- Other grape must
	2204.30.10.00	--Of an alcoholic strength by volume not
	2204.30.20.00	--Of an alcoholic strength by volume
16	2205.10	- In containers holding 2 l or less
	2205.10.10.00	--Of an alcoholic strength by volume not
	2205.10.20.00	--Of an alcoholic strength by volume
17	2205.90	- Other
	2205.90.10.00	--Of an alcoholic strength by volume not
	2205.90.20.00	--Of an alcoholic strength by volume
18	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures
	2206.00.10.00	-Cider and perry
	2206.00.20.00	-Sake (rice wine)
	2206.00.30.00	-Toddy
	2206.00.40.00	-Shandy of an alcoholic strength by volume
	2206.00.50.00	-Shandy of an alcoholic strength by volume
	2206.00.90.00	-Other, including mead
19	2208.20	- Spirits obtained by distilling grape wine or grape marc
	2208.20.10.00	--Brandy of an alcoholic strength by volume
	2208.20.20.00	--Brandy of an alcoholic strength by volume
	2208.20.30.00	--Other, of an alcoholic strength by volume
	2208.20.40.00	--Other, of an alcoholic strength by volume
20	2208.30	- Whiskies
	2208.30.10.00	--Of an alcoholic strength by volume not
	2208.30.20.00	--Of an alcoholic strength by volume
21	2208.40	- Rum and tafia
	2208.40.10.00	--Of an alcoholic strength by volume not
	2208.40.20.00	--Of an alcoholic strength by volume
22	2208.50	- Gin and Geneva
	2208.50.10.00	--Of an alcoholic strength by volume not
	2208.50.20.00	--Of an alcoholic strength by volume

23	2208.60	- Vodka
	2208.60.10.00	--Of an alcoholic strength by volume not
	2208.60.20.00	--Of an alcoholic strength by volume
24	2208.70	- Liqueurs and cordials
	2208.70.10.00	--Of an alcoholic strength by volume not
	2208.70.20.00	--Of an alcoholic strength by volume
25	2208.90	- Other
	2208.90.10.00	--Medicated samsu of an alcoholic strength by
	2208.90.20.00	--Medicated samsu of an alcoholic strength by
	2208.90.30.00	--Other samsu of an alcoholic strength by
	2208.90.40.00	--Other samsu of an alcoholic strength by
	2208.90.50.00	--Arrack and pineapple spirit of an alcoholic
	2208.90.60.00	--Arrack and pineapple spirit of an alcoholic
	2208.90.70.00	--Bitters and similar beverages of an
	2208.90.80.00	--Bitters and similar beverages of an
	2208.90.90.00	--Other
26	3006.80	- Waste pharmaceuticals
	3006.80.00.00	-Waste pharmaceuticals
27	3302.10	- Of a kind used in the food or drink industries
	3302.10.10.00	--Odoriferous alcoholic preparations of a
	3302.10.20.00	--Odoriferous alcoholic preparations of a
28	7208.25	- - - Coils for re-rolling
	7208.25.10.10	----Of a maximum tensile strength of 550 Mpa
	7208.25.10.90	----Other
	7208.25.91.10	-----Of a maximum tensile strength of 550 Mpa
	7208.25.91.90	-----Other
	7208.25.99.10	-----Of a maximum tensile strength of 550 Mpa
	7208.25.99.90	-----Other
29	7208.36	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm
	7208.36.00.10	---Of a maximum tensile strength of 550 Mpa
	7208.36.00.90	---Other
30	7208.52	- - Of a thickness of 3 mm or more but less than 4.75 mm
	7208.52.00.10	--Of a maximum tensile strength of 550 Mpa
	7208.52.00.90	---Other
31	7208.53	- - Of a thickness of less than 3 mm
	7208.53.00.10	--Of a maximum tensile strength of 550 Mpa
	7208.53.00.90	---Other
32	7208.54	- Other
	7208.54.00.10	--Of a thickness more than 2 mm, maximum
	7208.54.00.90	---Other
33	7209.15	- - Of a thickness exceeding 1 mm but less than 3 mm
	7209.15.00.00	--Of a thickness of 3 mm or more
34	7210.11	- - Of a thickness of less than 0.5 mm
	7210.11.00.00	--Of a thickness of 0.5 mm or more
35	7210.90	- - Not clad, plated or coated with metal
	7210.90.11.00	---Of a thickness 4.75 mm or more but not
	7210.90.12.00	---Of thickness less than 4.75 mm or exceeding
	7210.90.20.00	--Plated or coated with tin, lead or chromium
	7210.90.30.00	--Electrolytically plated or coated with zinc
	7210.90.40.00	--Electrolytically plated or coated with zinc

	7210.90.50.00	--Otherwise plated or coated with zinc or
	7210.90.60.00	--Plated or coated with zinc or aluminium, of
	7210.90.70.00	--Plated or coated with other metals, of
	7210.90.90.00	--Other
36	7212.20	- - Containing by weight 0.6% or more of carbon, corrugated
	7212.20.11.00	---Hoop and strip, not exceeding 400 mm in
	7212.20.12.00	---Hoop and strip, exceeding 400 mm but not
	7212.20.19.00	---Other
	7212.20.21.00	---Hoop and strip, not exceeding 400 mm in
	7212.20.22.00	---Hoop and strip, exceeding 400 mm but not
	7212.20.29.00	---Other
	7212.20.31.00	---Hoop and strip, not exceeding 6 mm in
	7212.20.32.00	---Hoop and strip, not exceeding 6 mm in
	7212.20.33.00	---Other, 1.5 mm or less in thickness
	7212.20.39.00	---Other
	7212.20.91.00	---Hoop and strip, not exceeding 6 mm in
	7212.20.92.00	---Hoop and strip, not exceeding 6 mm in
	7212.20.93.00	---Other, 1.5 mm or less in thickness
	7212.20.99.00	---Other
37	7216.10	or extruded, of a height of less than 80 mm
	7216.10.00.00	-U, I or H sections, not further worked
38	7216.21	- - T sections
	7216.21.00.00	--L sections
39	7216.32	- - - Containing by weight 0.6% or more of carbon
	7216.32.11.00	----Of a height of 80 mm or more but not
	7216.32.19.00	----Other
	7216.32.91.00	----Of a height of 80 mm or more but not
	7216.32.99.00	----Other
40	7216.33	- - - Containing by weight 0.6% or more of carbon
	7216.33.11.00	----Of a height of 80 mm or more but not
	7216.33.19.00	----Other
	7216.33.91.00	----Of a height of 80 mm or more but not
	7216.33.99.00	----Other

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP E: Tariff lines exempted from tariff concession

Korea:

NO.	HS CODE	DESCRIPTION
1	0202.20	- Other cuts with bone in
	0202200000	Other cuts with bone in
2	0202.30	- Boneless
	0202300000	Boneless
3	0203.19	-Other
	0203191000	Belly
	0203199000	Other
4	0203.29	-Other
	0203291000	Belly
	0203299000	Other
5	0207.13	-Cuts and offal, fresh or chilled
	0207131010	Leg
	0207131020	Breast
	0207131030	Wing
	0207131090	Other
	0207132090	Other
6	0207.14	-Cuts and offal, frozen:
	0207141010	Leg
	0207141020	Breast
	0207141030	Wing
	0207141090	Other
7	0207.36	-Other, frozen:
	0207361000	Cuts
8	0301.99	-Other:
	0301994000	Sea-bream
	0301998000	Flat fish
	0301999010	True bass
	0301999020	Puffers
	0301999030	Tilapia
	0301999040	Rock fish(including pacific ocean perch)
	0301999050	Sea bass
	0301999060	Mullets
	0301999091	Rock Trout(Hexagrammos spp., Agrammus spp.)
	0301999095	Croakers
	0301999099	Other
9	0302.69	-Other:
	0302693000	Hair tail
	0302694000	Sea-bream
	0302699010	Chub mackerel
	0302699020	Puffers

NO.	HS CODE	DESCRIPTION
	0302699030	Pomfret
	0302699040	Angler(Monkfish)
	0302699090	Other
10	0303.79	-Other:
	0303791000	Alaska pollack
	0303793000	Hair tail
	0303794090	Other
	0303796000	Yellow corvina
	0303797000	Horse mackerel
	0303798000	Saury(including horn fish)
	0303799010	Chub mackerel
	0303799091	Angler(Monkfish)
	0303799093	Skate
	0303799095	Croakers
	0303799099	Other
11	0404.90	- Other:
	0404900000	2. Other
12	0703.10	- Onions and shallots:
	0703101000	A. Onions
13	0703.20	- Garlic:
	0703201000	Peeled
	0703209000	Other
14	0709.60	- Fruits of the genus Capsicum or of the genus Pimenta:
	0709601000	Sweet peppers(bell type)
	0709609000	Other
15	0710.80	- Other vegetables
	0710802000	Garlic
	0710807000	Fruits of the genus Capsicum or of the genus Pimenta
16	0711.90	- Other vegetables; mixtures of vegetables:
	0711901000	Garlic
	0711905091	Fruits of the genus capsicum or of the genus pimenta
17	0712.20	- Onions
	0712200000	1. Onions
18	0712.90	- Other vegetables; mixtures of vegetables
	0712901000	A. Garlic
19	0803.00	Bananas, including plantains, fresh or dried.
	0803000000	Bananas, including plantains, fresh or dried.
20	0804.30	- Pineapples
	0804300000	3. Pineapples
21	0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
	0805201000	Korean citrus
	0805209000	Other
22	0805.90	- Other
	0805900000	Other
23	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:
	0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3kg
24	0902.20	- Other green tea (not fermented):
	0902200000	Other green tea (not fermented)

NO.	HS CODE	DESCRIPTION
25	0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:
	0904201000	Neither crushed nor ground
	0904202000	Crushed or ground
26	1006.10	- Rice in the husk (paddy or rough):
	1006100000	Rice in the husk (paddy or rough)
27	1006.20	- Husked (brown) rice:
	1006201000	Nonglutinous
	1006202000	Glutinous
28	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:
	1006301000	Nonglutinous
	1006302000	Glutinous
29	1006.40	- Broken rice
	1006400000	Broken rice
30	1102.30	- Rice flour
	1102300000	Rice flour
31	1103.19	Of other cereals
	1103193000	Of rice
32	1103.20	- Pellets
	1103202000	Of rice
33	1104.19	-Of other cereals:
	1104191000	Of rice
34	1602.32	Of fowls of the species Gallus domesticus
	1602321090	Other
	1602329000	Other
35	1602.49	-Other, including mixtures:
	1602491000	In airtight containers
	1602499000	Other
36	1604.14	-Tunas, skipjack and bonito (Sarda spp.):
	1604141011	In oil
	1604141012	Boiled
	1604141019	Other
	1604141021	In oil
	1604141022	Boiled
	1604141029	Other
	1604141031	In oil
	1604141032	Boiled
	1604141039	Other
	1604149000	Other
37	1806.90	- Other:
	1806902290	Other
	1806902999	Other
38	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:
	1901201000	Of rice flour
	1901209000	Other
39	1901.90	3. Other
	1901902000	B. Food preparations of goods of headings 04.01 to 04.04
	1901909091	Of rice flour
	1901909099	Other
40	4411.21	-Not mechanically worked or surface covered

NO.	HS CODE	DESCRIPTION
	4411210000	Not mech'anically worked or surface covered

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP E: Tariff lines exempted from tariff concession

Malaysia:

NO.	HS CODE	DESCRIPTION
75	020840	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
	020840000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
76	020850	- Of reptiles (including snakes and turtles)
	020850000	- Of reptiles (including snakes and turtles)
77	021092	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
	021092000	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
78	220300	Beer made from malt.
	220300100	not exceeding 5.8% vol
	220300900	Other
79	220410	- Sparkling wine
	220410000	- Sparkling wine
80	220421	-In containers holding 2 litres or less
	220421100	wine
	220421200	grape must with fermentation prevented or arrested by the addition of alcohol
81	220429	-Other
	220429100	wine
	220429200	grape must with fermentation prevented or arrested by the addition of alcohol
82	220430	- Other grape must
	220430000	- Other grape must
83	220510	- In containers holding 2 litres or less
	220510000	- In containers holding 2 l or less
84	220590	- Other
	220590000	- Other
85	220600	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.
	220600100	Cider and perry
	220600200	Rice wine (including sake and medicated rice wine)
	220600300	Mead
	220600400	Wines obtained by the fermentation of fruit juices, other than juice of fresh grapes (fig, date or berry wines), or of vegetable juices
	220600910	toddy, bottled or canned
	220600990	other
86	220710	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher
	220710000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
87	220720	- Ethyl alcohol and other spirits, denatured, of any strength
	220720100	ethyl alcohol, denatured to the satisfaction of the Director-General of Customs
	220720900	other

88	220820	- Spirits obtained by distilling grape wine grape marc
	220820100	brandy
	220820900	other
89	220830	Whiskies
	220830000	- Whiskies
90	220840	Rum and tafia
	220840000	- Rum and tafia
91	220850	Gin and Geneva
	220850000	- Gin and Geneva
92	220860	Vodka
	220860000	- Vodka
93	220870	Liqueurs and cordials
	220870100	Liqueurs and similar beverages not exceeding 57% vol
	220870900	Other
94	220890	- Other
	220890100	samsu (including medicated samsu)
	220890200	arrack and pineapple spirit
	220890300	Bitters
	220890910	exceeding 0.5% vol but not exceeding 1.14% vol
	220890990	other
95	220900	Vinegar and substitutes for vinegar obtained from acetic acid.
	220900000	Vinegar and substitutes for vinegar obtained from acetic acid
96	240110	- Tobacco, not stemmed/stripped
	240110100	flue cured, of the virginia type
	240110900	other
97	240120	- Tobacco, partly or wholly stemmed/stripped
	240120100	flue cured, of the virginia type
	240120900	other
98	240130	- Tobacco refuse
	240130000	- Tobacco refuse
99	240210	- Cigars, cheroots and cigarillos, containing tobacco
	240210000	- Cigars, cheroots and cigarillos, containing tobacco
100	240220	- Cigarettes containing tobacco
	240220100	Beedies
	240220900	Other
101	240290	- Other
	240290100	cigars, cheroots and cigarillos containing tobacco substitutes
	240290200	cigarettes containing tobacco substitutes
102	240310	- Smoking tobacco, whether or not containing tobacco substitutes in any propostion
	240310110	in airtight containers
	240310190	other
	240310900	Other
103	240391	-"Homogenised" or "reconstituted" tobacco
	240391100	for retail sale
	240391900	other
104	240399	-Other
	240399200	snuff
	240399310	cut-rags
	240399390	other
	240399900	Other

105	401220	- Used pneumatic tyres
	401220100	of a kind used on motor cars
	401220200	of a kind used on buses or lorries
	401220300	of a kind used on aircraft
	401220400	of a kind used on motor cycles including motor scooters
	401220500	of a kind used on bicycles
	401220610	of a kind used on tractor, implement and earthmover
	401220690	other
	401220710	of a kind used on tractor, implement and earthmover
	401220720	of a kind used on forklifts and industrial equipment
	401220790	other
	401220810	of a kind used on tractor, implement and earthmover
	401220820	of a kind used on forklifts and industrial equipment
	401220890	other
	401220900	Other
106	930200	Revolvers and pistols, other than those of heading 93.03 or 93.04.
	930200000	Revolvers and pistols, other than those of heading No 93.03 or 93.04
107	930310	- Muzzle-loading firearms
	930310000	- Muzzle-loading firearms
108	930320	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles
	930320000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles
109	930330	- Other sporting, hunting or target-shooting rifles
	930330000	- Other sporting, hunting or target-shooting rifles
110	930390	- Other
	930390000	- Other
111	930400	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.
	930400000	Other arms (for example, spring, air or gas guns and pistons, truncheons), excluding those of heading NO. 93.07
112	930591	-Of military weapons of heading 93.01
	930591100	Of leather
	930591200	Of textile material
113	930599	-Other
	930599100	Of leather
	930599200	Of textile material

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP E: Tariff lines exempted from tariff concession

Myanmar:

NO.	HS CODE	DESCRIPTION
1	030611	-Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) ---
2	030612	-Lobsters (Homarus spp.) -----
3	030613	-Shrimps and prawns -----
4	030614	-Crabs -----
5	100610	- Rice in the husk (paddy or rough):
6	100620	- Husked (brown) rice:
7	100630	- Semi-milled or wholly milled rice, whether or not polished or glazed:
8	100640	- Broken rice -----
9	220300	Beer made from malt.
10	220421	-In containers holding 2 l or less:
11	220429	-Other:
12	220430	- Other grape must:
13	220510	- In containers holding 2 l or less:
14	220590	- Other:
15	22.0600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages
16	220820	- Spirits obtained by distilling grape wine or grape marc:
17	220830	- Whiskies:
18	220840	- Rum and tafia:
19	220850	- Gin and Geneva:
20	220860	- Vodka:
21	220870	- Liqueurs and cordials:
22	220890	- Other:
23	240220	- Cigarettes containing tobacco:
24	240290	- Other:
25	410411	-Full grains, unsplit; grain splits:
26	410621	-In the wet state (including wet-blue):
27	411200	Leather further prepared after tanning or crusting, including parchment - dressed leather, of
28	411390	- Other -----
29	710310	- Unworked or simply sawn or roughly shaped -----
30	710391	-Rubies, sapphires and emeralds -----
31	71039900	-Other -----
32	852692	-Radio remote control apparatus -----
33	870321	-Of a cylinder capacity not exceeding 1,000 cc:
34	870322	-Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
35	870323	-Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:
36	870331	-Of a cylinder capacity not exceeding 1,500 cc:
37	870332	-Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:
38	870333	-Of a cylinder capacity exceeding 2,500 cc:

39	870710	- For the vehicles of heading 87.03:
40	870810	- Bumpers and parts thereof:

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP E: Tariff lines exempted from tariff concession

The Philippines:

NO.	HS CODE	DESCRIPTION
1	1006.10	Rice in the husk (paddy or rough)
	1006.10.90	-Other
2	1006.20	Husked (brown) rice
3	1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed
4	1006.40	Broken rice
5	1701.11	Cane sugar:
6	1701.12	Beet sugar:
7	1701.91	Other cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or coloring matter
8	1701.99	Other cane or beet sugar and chemically pure sucrose, in solid form, nes, other than containing added flavouring or coloring matter
9	5703.10	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair
	5703.10.90	-Other
10	5703.90	Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials
	5703.90.91	-Of jute fibres
	5703.90.99	-Other
11	5705.00	Other carpets and other textile floor coverings, whether or not made up
12	7320.10	Leaf-springs and leaves therefore, of iron and steel
	7320.10.10	-For motor vehicles
	7320.10.90	-Other
13	8409.91	Other parts suitable for use solely or principally with spark-ignition internal combustion piston engines:
	8409.91.52	--Cylinder blocks, crank cases, heads and head covers
14	8409.99	Other parts suitable for use solely or principally with the engines of heading 84.07 or 84.08, nes
	8409.99.49	--Other
15	8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines
	8413.30.29	-Other
16	8507.10	Lead-acid, of a kind used for starting piston engines, whether or not rectangular (including square)
	8507.10.91	-Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH
	8507.10.99	-Other
17	8507.20	Other lead-acid accumulators, whether or not rectangular (including square)
18	8507.90	Parts of electric accumulators, including separators therefor, whether or not rectangular (including square)
19	8511.30	Distributors; ignition coils
	8511.30.90	- Other
20	8511.40	Starter motors and dual purpose starter-generators
	8511.40.30	-Starter motors for vehicles of headings 87.01 to 87.05
	8511.40.90	-Other

21	8512.20	Other lighting or visual signalling equipment
	8512.20.10	-For motor cars, assembled
	8512.20.20	-Unassembled lighting or visual signaling equipment
22	8512.30	Sound signalling equipment, of a kind used for cycles and motor vehicles
	8512.30.10	-Horns and sirens, assembled
	8512.30.90	-Other
23	8536.50	Other switches
	8536.50.90	-Other
24	8536.90	Other 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, junction boxes), for a voltage not exceeding 1,000 volts
	8536.90.90	-Other
25	8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships
	8544.30.10	-Wiring harnesses for motor vehicles
26	8544.41	Other electric conductors, for a voltage not exceeding 80 V, fitted with connectors, nes
	8544.41.91	--Plastic insulated electric cable having a cross section not exceeding 300 mm ²
	8544.41.92	--Plastic insulated electric cable having a cross section exceeding 300 mm ²
	8544.41.93	--Plastic insulated electric conductors
	8544.41.94	--Controlling cables
	8544.41.95	--Battery cables
	8544.41.99	--Other
27	8707.10	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05, for the vehicles of heading 87.03:
	8707.10.90	-Other
28	8707.90	Other bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:
	8707.90.19	-Other
	8707.90.21	-For vehicles of subheading 8704.10
	8707.90.29	-Other
	8707.90.90	-Other
29	8708.10	Bumpers and parts thereof, of the motor vehicles of headings 87.01 to 87.05
30	8708.21	Safety seat belts, of the motor vehicles of headings 87.01 to 87.05
31	8708.31	Mounted brake linings, of the motor vehicles of headings 87.01 to 87.05
32	8708.40	Gear boxes, of the motor vehicles of headings 87.01 to 87.05
33	8708.50	Drive-axles with differential, whether or not provided with other transmission components, of the motor vehicles of headings 87.01 to 87.05
34	8708.70	Road wheels and parts and accessories thereof, of the motor vehicles of headings 87.01 to 87.05
35	8708.80	Suspension shock-absorbers, of the motor vehicles of headings 87.01 to 87.05
36	8708.91	Radiators, of vehicles of headings 87.01 to 87.05
37	8708.92	Silencers and exhaust pipes, of the motor vehicles of headings 87.01 to 87.05
38	8708.93	Clutches and parts thereof, of the motor vehicles of headings 87.01 to 87.05
39	8708.94	Steering wheels, steering columns and steering boxes, of the motor vehicles of headings 87.01 to 87.05
40	9401.20	Seats of a kind used for motor vehicles

APPENDIX 2 HIGHLY SENSITIVE LIST

GROUP E: Tariff lines exempted from tariff concession

Viet Nam:

NO.	HS CODE	DESCRIPTION
1	24021000	- Cigars, cheroots and cigarillos, containing tobacco
2	240220	- Cigarettes containing tobacco:
	24022010	-Beedies
	24022090	-Other
3	240290	- Other:
	24029010	-Cigars, cheroots and cigarillos of tobacco substitutes
	24029020	-Cigarettes of tobacco substitutes
4	240310	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:
	24031011	-Blended tobacco
	24031019	-Other
	24031021	-Blended tobacco
	24031029	-Other
	24031090	-Other
5	24039100	-"Homogenised" or "reconstituted" tobacco
6	240399	-Other:
	24039910	-Tobacco extracts and essences
	24039930	-Manufactured tobacco substitutes
	24039940	-Snuff
	24039950	-Smokeless tobacco, including chewing and sucking tobacco
	24039960	-Ang Hoon
	24039990	-Other
7	72091600	-Of a thickness exceeding 1 mm but less than 3 mm
8	72091700	-Of a thickness of 0.5 mm or more but not exceeding 1 mm
9	720918	-Of a thickness of less than 0.5 mm:
	72091810	-Tin-mill blackplate (TMBP)
	72091890	-Other
10	72101200	-Of a thickness of less than 0.5 mm
11	840732	-Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:
	84073221	--Exceeding 50 cc but not exceeding 110 cc
	84073222	--Exceeding 110 cc but not exceeding 125 cc
	84073229	--Exceeding 125 cc but not exceeding 250 cc
12	840733	-Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:
	84073320	-For the vehicles of heading 87.11
	84073390	-Other
13	840734	-Of a cylinder capacity exceeding 1,000 cc:
	84073413	--For vehicles of heading 87.11
	84073419	--Other
	84073421	--For vehicles of heading 87.01
	84073422	--For vehicles of heading 87.11

NO.	HS CODE	DESCRIPTION
	84073429	--Other:
14	870210	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):
	87021006	--Of a gross vehicle weight not exceeding 5 t
	87021007	--Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
	87021008	--Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
	87021009	--Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
	87021010	--Of a gross vehicle weight exceeding 24 t
	87021015	--Of a gross vehicle weight not exceeding 5 t
	87021016	--Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
	87021017	--Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
	87021018	--Of a gross vehicle weight exceeding 24 t
	87021026	--Of a gross vehicle weight not exceeding 5 t
	87021027	--Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
	87021028	--Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
	87021031	--Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
	87021032	--Of a gross vehicle weight exceeding 24 t
	87021037	--Of a gross vehicle weight not exceeding 5 t
	87021038	--Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
	87021039	--Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
	87021040	--Of a gross vehicle weight exceeding 24 t
	87021056	--Of a gross vehicle weight not exceeding 5 t
	87021057	--Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
	87021058	--Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
	87021059	--Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
	87021060	--Of a gross vehicle weight exceeding 24 t
	87021065	--Of a gross vehicle weight not exceeding 5 t
	87021066	--Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
	87021067	--Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
	87021068	--Of a gross vehicle weight exceeding 24 t
15	870290	- Other:
	87029012	--CBU/Other
	87029022	--CBU/Other
	87029032	--CBU/Other
	87029042	--CBU/Other
	87029062	--CBU/Other
	87029092	--CBU/Other
16	870310	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:
	87031011	-Golf cars and golf buggies
	87031012	-Go-karts
	87031019	-Other
	87031091	-Golf cars and golf buggies
	87031099	-Other
17	870321	-Of a cylinder capacity not exceeding 1,000 cc:
	87032132	--CBU/Other
	87032142	--Four wheel drive vehicles, CBU/Other
	87032144	--Other
	87032152	--Four wheel drive vehicles, CBU/Other
	87032154	--Motor cars (including station wagons, sports cars and racing cars), CBU/Other

NO.	HS CODE	DESCRIPTION
	87032156	--Other
18	870322	-Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	87032220	-Motor-homes
	87032252	--CBU/Other
	87032262	--Four wheel drive vehicles, CBU/Other
	87032264	--Other
	87032272	--Four wheel drive vehicles, CBU/Other
	87032274	--Motor cars (including station wagons, sports cars and racing cars), CBU/Other
	87032276	--Other
19	870323	-Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:
	87032312	-Motor-homes
	87032321	--Of a cylinder capacity less than 1,800 cc
	87032322	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87032323	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87032324	--Of a cylinder capacity 2,500 cc and above
	87032331	--Of a cylinder capacity less than 1,800 cc
	87032332	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87032333	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87032334	--Of a cylinder capacity 2,500 cc and above
	87032341	--Of a cylinder capacity less than 1,800 cc
	87032342	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87032343	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87032344	--Of a cylinder capacity 2,500 cc and above
	87032351	---Of a cylinder capacity less than 1,800 cc
	87032352	---Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87032353	---Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87032354	---Of a cylinder capacity 2,500 cc and above
	87032361	--Of a cylinder capacity less than 1,800 cc
	87032362	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87032363	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87032364	--Of a cylinder capacity 2,500 cc and above
	87032371	--Of a cylinder capacity less than 1,800 cc
	87032372	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87032373	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87032374	--Of a cylinder capacity 2,500 cc and above
20	870324	Of a cylinder capacity exceeding 3,000 cc:
	87032412	--Motor-homes
	87032422	--CBU/Other
	87032432	--Four wheel drive vehicles, CBU/Other
	87032434	--Other
	87032442	--Four wheel drive vehicles, CBU/Other
	87032444	--Motor cars (including station wagons, sports cars and racing cars), CBU/Other
	87032446	--Other
	87032452	--Motor-homes
	87032462	--CBU/Other
	87032472	--Four wheel drive vehicles, CBU/Other
	87032474	--Other
	87032482	--Four wheel drive vehicles, CBU/Other
	87032484	--Motor cars (including station wagons, sports cars and racing cars), CBU/Other

NO.	HS CODE	DESCRIPTION
	87032486	--Other
21	870331	-Of a cylinder capacity not exceeding 1,500 cc:
	87033120	-Motor-homes
	87033152	--New
	87033162	--Four wheel drive vehicles, CBU/Other
	87033164	--Other
	87033172	--Four wheel drive vehicles, CBU/Other
	87033174	--New motor cars (including station wagons, sports cars and racing cars), CBU/Other
	87033177	--Other
22	870332	-Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:
	87033212	-Motor-homes
	87033223	--New
	87033234	--Of a cylinder capacity less than 1,800 cc
	87033235	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87033236	--Of a cylinder capacity 2,000 cc and above
	87033244	--Of a cylinder capacity less than 1,800 cc
	87033245	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87033246	--Of a cylinder capacity 2,000 cc and above
	87033253	---New
	87033264	---Of a cylinder capacity less than 1,800 cc
	87033265	---Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87033266	---Of a cylinder capacity 2,000 cc and above
	87033274	---Of a cylinder capacity less than 1,800 cc
	87033275	---Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87033276	---Of a cylinder capacity 2,000 cc and above
23	870333	-Of a cylinder capacity exceeding 2,500 cc:
	87033312	--Motor-homes
	87033322	--CBU/Other, new
	87033325	--Four wheel drive vehicles, CBU/Other
	87033327	--Other
	87033329	--Four wheel drive vehicles, CBU/Other
	87033331	--New motor cars (including station wagons, sports cars and racing cars), CBU/Other
	87033334	--Other
	87033342	--Motor-homes
	87033352	--CBU/Other, new
	87033355	--Four wheel drive vehicles, CBU/Other
	87033357	--Other
	87033359	--Four wheel drive vehicles, CBU/Other
	87033362	--New motor cars (including station wagons, sports cars and racing cars), CBU/Other
	87033365	--Other
	87033372	--Motor-homes
	87033382	--CBU/Other, new
	87033385	--Four wheel drive vehicles, CBU/Other
	87033387	--Other
	87033389	--Four wheel drive vehicles, CBU/Other
	87033392	--New motor cars (including station wagons, sports cars and racing cars), CBU/Other

NO.	HS CODE	DESCRIPTION
24	870390	- Other:
	87039012	-Motor-homes
	87039021	-Electric-powered
	87039026	--Of a cylinder capacity less than 1,800 cc
	87039027	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87039028	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87039031	--Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	87039032	--Of a cylinder capacity 3,000 cc and above
	87039037	--Of a cylinder capacity less than 1,800 cc
	87039038	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87039041	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87039042	--Of a cylinder capacity 2,500 cc but less than 3,000 cc
	87039043	--Of a cylinder capacity 3,000 cc and above
	87039048	--Of a cylinder capacity less than 1,800 cc
	87039051	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87039052	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87039053	--Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	87039054	--Of a cylinder capacity 3,000 cc and above
	87039061	--Electric-powered
	87039066	---Of a cylinder capacity less than 1,800 cc
	87039067	---Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87039068	---Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87039071	---Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	87039072	---Of a cylinder capacity 3,000 cc and above
	87039077	--Of a cylinder capacity less than 1,800 cc
	87039078	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87039081	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87039082	--Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	87039083	--Of a cylinder capacity 3,000 cc and above
	87039088	--Of a cylinder capacity less than 1,800 cc
	87039091	--Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
	87039092	--Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
	87039093	--Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
	87039094	--Of a cylinder capacity 3,000 cc and above
25	870410	- Dumpers designed for off-highway use:
	87041021	-g.v.w. exceeding 24 t
	87041022	-g.v.w. not exceeding 24 t
26	870421	-g.v.w not exceeding 5 t:
	87042121	--Refrigerated vans
	87042122	--Refuse collection vehicles having refuse compressing device
	87042123	--Tanker vehicles
	87042124	--Designed for the transport of concrete or cement in bulk
	87042125	--Other vans, pick-up trucks and similar vehicles
	87042126	--Ordinary lorries (trucks)
	87042129	--Other
27	870422	-g.v.w exceeding 5 t but not exceeding 20 t:
	87042244	--Designed for the transport of concrete or cement in bulk
	87042245	--Other vans, pick-up trucks and similar vehicles
	87042246	--Ordinary lorries (trucks)

NO.	HS CODE	DESCRIPTION
	87042249	--Other
	87042252	--Refuse collection vehicles having refuse compressing device
	87042253	--Tanker vehicles
	87042254	--Designed for the transport of concrete or cement in bulk
	87042255	--Other vans, pick-up trucks and similar vehicles
	87042256	--Ordinary lorries (trucks)
	87042259	--Other
	87042261	--Refrigerated vans
	87042262	--Refuse collection vehicles having refuse compressing device
	87042263	--Tanker vehicles
	87042264	--Designed for the transport of concrete or cement in bulk
	87042265	--Other vans, pick-up trucks and similar vehicles
	87042266	--Ordinary lorries (trucks)
	87042269	--Other
28	870431	-g.w.w not exceeding 5 t:
	87043121	--Refrigerated vans
	87043122	--Refuse collection vehicles having refuse compressing device
	87043123	--Tanker vehicles
	87043124	--Designed for the transport of concrete or cement in bulk
	87043125	--Other vans, pick-up trucks and similar vehicles
	87043126	--Ordinary lorries (trucks)
	87043127	--Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg
	87043129	--Other
29	870432	-g.v.w. exceeding 5 t:
	87043254	--Refrigerated vans
	87043255	--Refuse collection vehicles having refuse compressing device
	87043256	--Tanker vehicles
	87043257	--Designed for the transport of concrete or cement in bulk
	87043258	--Other vans, pick-up trucks and similar vehicles
	87043261	--Ordinary lorries (trucks)
	87043262	--Other
	87043263	--Refrigerated vans
	87043264	--Refuse collection vehicles having refuse compressing device
	87043265	--Tanker vehicles
	87043266	--Designed for the transport of concrete or cement in bulk
	87043267	--Other vans, pick-up trucks and similar vehicles
	87043268	--Ordinary lorries (trucks)
	87043269	--Other
	87043271	--Refrigerated vans
	87043272	--Refuse collection vehicles having refuse compressing device
	87043273	--Tanker vehicles
	87043275	--Other vans, pick-up trucks and similar vehicles
	87043276	--Ordinary lorries (trucks)
	87043277	--Other
	87043278	--Refrigerated vans
	87043281	--Refuse collection vehicles having refuse compressing device
	87043282	--Tanker vehicles
	87043283	--Designed for the transport of concrete or cement in bulk

NO.	HS CODE	DESCRIPTION
	87043284	--Other vans, pick-up trucks and similar vehicles
	87043285	--Ordinary lorries (trucks)
	87043286	--Other
	87043287	--Refrigerated vans
	87043288	--Refuse collection vehicles having refuse compressing device
	87043291	--Tanker vehicles
	87043292	--Designed for the transport of concrete or cement in bulk
	87043293	--Other vans, pick-up trucks and similar vehicles
	87043294	--Ordinary lorries (trucks)
	87043295	--Other
30	870490	- Other:
	87049041	--Vans, pick-up trucks and similar vehicles
	87049042	--Ordinary lorries (trucks)
	87049049	--Other
	87049051	--Vans, pick-up trucks and similar vehicles
	87049052	--Ordinary lorries (trucks)
	87049059	--Other
	87049061	--Vans, pick-up trucks and similar vehicles
	87049062	--Ordinary lorries (trucks)
	87049069	--Other
31	870600	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.
	87060021	-For vehicles of subheading 8702.10
	87060022	-For vehicles of subheading 8702.90
	87060031	-For ambulances
	87060039	-Other
	87060041	-For vehicles of subheading 8704.10
	87060049	-Other
	87060050	- For vehicles of heading 87.05
32	870710	- For the vehicles of heading 87.03:
	87071010	-For ambulances
	87071090	-Other
33	870790	- Other:
	87079021	-For vehicles of subheading 8704.10
	87079029	-Other
	87079030	-For vehicles of heading 87.05
	87079090	-Other
34	870840	- Gear boxes:
	87084013	-For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87084014	-For ambulances
	87084015	-For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87084016	-For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87084017	-For vehicles of subheading 8704.10 or heading 87.05
	87084019	-Other
	87084023	-For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87084024	-For ambulances
	87084025	-For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87084026	-For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87084027	-For vehicles of subheading 8704.10 or 87.05

NO.	HS CODE	DESCRIPTION
	87084029	-Other
35	870892	-Silencers and exhaust pipes:
	87089213	--For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87089214	--For ambulances
	87089215	--For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87089216	--For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87089217	--For vehicles of subheading 8704.10 or heading 87.05
	87089219	--Other
	87089293	--For vehicles of headings 87.02 and 87.04 (except subheading 8704.10)
	87089294	--For ambulances
	87089295	--For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances)
	87089296	--For vehicles of subheading 8703.24 or 8703.33 (except ambulances)
	87089297	--For vehicles of subheading 8704.10 or 87.05
	87089299	--Other
36	871110	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:
	87111010	-Mopeds
	87111021	-Motor scooters
	87111022	-Other motor cycles, with or without side-cars
	87111029	-Other
	87111031	-Motor scooters
	87111032	-Other motor cycles, with or without side-cars
	87111039	-Other
37	871120	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:
	87112010	-Mopeds
	87112020	-Motorcross motorcycles
	87112031	-Motor scooters
	87112032	-Other motor cycles, with or without side-cars
	87112033	-Other
	87112034	-Motor scooters
	87112035	-Other motor cycles, with or without side-cars
	87112036	-Other
	87112037	-Motor scooters
	87112038	-Other motor cycles, with or without side-cars
	87112039	-Other
	87112041	-Motor scooters
	87112042	-Other motor cycles, with or without side-cars
	87112043	-Other
	87112044	-Motor scooters
	87112045	-Other motor cycles, with or without side-cars
	87112046	-Other
	87112047	-Motor scooters
	87112048	-Other motor cycles, with or without side-cars
	87112049	-Other
	87112051	-Motor scooters
	87112052	-Other motor cycles, with or without side-cars
	87112053	-Other

NO.	HS CODE	DESCRIPTION
	87112054	-Motor scooters
	87112055	-Other motor cycles, with or without side-cars
	87112056	-Other
38	871130	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:
	87113010	-Motorcross motorcycles
	87113020	-Other, CKD
	87113030	-Other, CBU/Other
39	871140	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:
	87114010	-Motorcross motorcycles
	87114020	-Other, CKD
	87114030	-Other, CBU/Other
40	871190	- Other:
	87119010	-Mopeds
	87119020	-Motor scooters
	87119030	-Other cycles fitted with an auxiliary motor with or without side-cars
	87119040	-Side-cars
	87119091	--Not exceeding 200 cc
	87119092	--Exceeding 200 cc but not exceeding 500 cc
	87119093	--Exceeding 500 cc but not exceeding 800 cc
	87119094	--Exceeding 800 cc
	87119095	--Not exceeding 200 cc
	87119096	--Exceeding 200 cc but not exceeding 500 cc
	87119097	--Exceeding 500 cc but not exceeding 800 cc
	87119098	--Exceeding 800 cc

ANNEX 3 RULES OF ORIGIN

In determining the origin of a good eligible for preferential tariff treatment pursuant to Article 5 of this Agreement, the following Rules shall apply:

Rule 1 Definitions

For the purposes of this Annex:

CIF means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation;

FOB means the free-on-board value of a good, inclusive of the cost of transport from the producer to the port or site of final shipment abroad;

goods shall include materials or products, which can be wholly obtained or produced, even if they are intended for later use as materials in another production process. For the purposes of this Annex, the terms “goods” and “products” can be used interchangeably and the terms “good” and “product” shall be interpreted accordingly;

Harmonized System means the nomenclature of the Harmonized Commodity Description and Coding System defined in the International Convention on the Harmonized Commodity Description and Coding System including all legal notes thereto, as in force and as amended from time to time;

identical and interchangeable materials means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished good cannot be distinguished from one another for origin purposes by virtue of any markings, etc.;

materials shall include ingredients, raw materials, parts, components, sub-assemblies used in the production process;

non-originating goods means products or materials that do not qualify as originating under this Annex;

originating goods means products or materials that qualify as originating under this Annex;

packing materials and containers for transportation means the goods used to protect a good during its transportation, different from those materials or containers used for its retail sale;

preferential tariff treatment means tariff concessions granted to originating goods as reflected by the tariff rates applicable under this Agreement;

Product Specific Rules means the rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content or a combination of any of these criteria;

production means methods of obtaining a good including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good; and

third country means a non-Party or a Party which is not an importing or exporting Party, and the phrase “third countries” shall be interpreted accordingly.

Rule 2

Origin Criteria

1. For the purposes of this Agreement, a good imported into the territory of a Party shall be deemed to be originating and eligible for preferential tariff treatment if it conforms to the origin requirements under any one of the following:

- (a) a good which is wholly obtained or produced entirely in the territory of the exporting Party as set out and defined in Rule 3; or
- (b) a good not wholly obtained or produced in the territory of the exporting Party, provided that the said good is eligible under Rule 4 or 5 or 6 or 7.

2. Except as provided for in Rule 7, the conditions for acquiring originating status set out in this Annex must be fulfilled without interruption in the territory of the exporting Party.

Rule 3

Wholly Obtained or Produced Goods

Within the meaning of paragraph 1(a) of Rule 2, the following shall be considered to be wholly obtained or produced in the territory of a Party:

- (a) plants and plant products harvested, picked or gathered after being grown there;
- (b) live animals born and raised there;

- (c) goods obtained from live animals referred to in sub-paragraph (b);
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
- (e) minerals and other naturally occurring substances, not included in sub-paragraphs (a) through (d), extracted or taken from its soil, waters, seabed or beneath its seabed;
- (f) products of sea-fishing taken by vessels registered with the Party and entitled to fly its flag, and other products taken by the Party or a person of that Party, from the waters, seabed or beneath the seabed outside the territorial waters of the Party, provided that the Party has the rights to exploit³ the natural resources of such waters, seabed and beneath the seabed under international law⁴;
- (g) products of sea-fishing and other marine products taken from the high seas by vessels registered with the Party and entitled to fly its flag;
- (h) goods produced and/or made on board factory ships registered with a Party and entitled to fly its flag, exclusively from products referred to in sub-paragraph (g);
- (i) goods taken from outer space provided that they are obtained by the Party or a person of that Party;
- (j) articles collected from there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for the disposal or recovery of parts of raw materials, or for recycling purposes;
- (k) waste and scrap derived from:
 - (i) production there; or
 - (ii) used goods collected there, provided that such goods are fit only for the recovery of raw materials; and
- (l) goods obtained or produced in the territory of the Party solely from goods referred to in sub-paragraphs (a) through (k).

³ The Parties understand that for the purposes of determining the origin of products of sea-fishing and other products, “rights” in sub-paragraph (f) of Rule 3 include those rights of access to the fisheries resources of a coastal state, as accruing from agreements or other arrangements concluded between a Party and the coastal state at the level of governments or duly authorised private entities.

⁴ “International law” in sub-paragraph (f) of Rule 3 refers to generally accepted international law such as the United Nations Convention on the Law of the Sea.

Rule 4
Not Wholly Obtained or Produced Goods

1. For the purposes of paragraph 1(b) of Rule 2, a good, except those covered under Rule 5 as provided for in Appendix 2, shall be deemed to be originating if the regional value content (hereinafter referred to as the “RVC”) is not less than 40% of the FOB value or if a good has undergone a change in tariff classification at four digit-level (change of tariff heading) of the Harmonized System.

2. The formula for calculating the RVC shall be⁵:

(a) Build-Up Method

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

VOM means value of originating materials, which includes the value of originating materials, direct labour cost, direct overhead cost, transportation cost and profit

(b) Build-Down Method

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

VNM means value of non-originating materials, which shall be: (i) the CIF value at the time of importation of the materials, parts or goods; or (ii) the earliest ascertained price paid for the materials, parts or goods of undetermined origin in the territory of the Party where the working or processing has taken place

Rule 5
Product Specific Rules

For the purposes of Rule 2, goods which satisfy the Product Specific Rules provided in Appendix 2 shall be considered to be originating in the territory of the Party where working or processing of the goods has taken place.

⁵ The Parties shall be given the flexibility to adopt the method of calculating the RVC, whether it is the build-up or the build-down method. In order to promote transparency, consistency and certainty, each Party shall adhere to one method. Any change in the method of calculation shall be notified to all the other Parties at least six (6) months prior to the adoption of the new method. It is understood that any verification of the RVC by the importing Party shall be done on the basis of the method used by the exporting Party.

Rule 6

Treatment for Certain Goods

Notwithstanding Rules 2, 4 and 5, certain goods shall be considered to be originating even if the production process or operation has been undertaken in an area outside the territories of Korea and ASEAN Member Countries (i.e. industrial zone) on materials exported from a Party and subsequently re-imported to that Party. The application of this Rule, including the list of products and the specific procedures related to this application shall be mutually agreed upon by the Parties.

Rule 7

Accumulation

Unless otherwise provided for in this Annex, a good originating in the territory of a Party, which is used in the territory of another Party as material for a finished good eligible for preferential tariff treatment, shall be considered to be originating in the territory of the latter Party where working or processing of the finished good has taken place.

Rule 8

Non-Qualifying Operations

1. Notwithstanding any provisions in this Annex, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:

- (a) preserving operations to ensure that the good remains in good condition during transport and storage;
- (b) changes of packaging, breaking-up and assembly of packages;
- (c) simple⁶ washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) simple⁶ painting and polishing operations;
- (e) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (f) operations to colour sugar or form sugar lumps;
- (g) simple⁶ peeling, stoning, or un-shelling;
- (h) sharpening, simple grinding or simple cutting;

⁶ "simple" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity.

- (i) sifting, screening, sorting, classifying, grading, matching;
- (j) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (k) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (l) simple mixing⁷ of products, whether or not of different kinds;
- (m) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (n) simple⁶ testing or calibrations; or
- (o) slaughtering of animals⁶

2. A good originating in the territory of a Party shall retain its initial originating status, when exported from another Party, where operations undertaken have not gone beyond those referred to in paragraph 1.

Rule 9

Direct Consignment

1. Preferential tariff treatment shall be applied to a good satisfying the requirements of this Annex and which is transported directly between the territories of the exporting Party and the importing Party.

2. Notwithstanding paragraph 1, a good of which transport involves transit through one or more intermediate third countries, other than the territories of the exporting Party and the importing Party, shall be considered to be consigned directly, provided that:

- (a) the transit is justified for geographical reason or by consideration related exclusively to transport requirement;
- (b) the good has not entered into trade or consumption there; and

⁷ “simple mixing” generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which result in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

⁶ Slaughtering means the mere killing of animals and subsequent processes such as cutting, chilling, freezing, salting, drying or smoking, for the purpose of preservation for storage and transport.

- (c) the good has not undergone any operation other than unloading and reloading or any operation required to keep it in good condition.

Rule 10
De Minimis

1. A good that does not undergo a change in tariff classification shall be considered as originating if:

- (a) for a good, other than that provided for in Chapters 50 through 63 of the Harmonized System, the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the FOB value of the good;
- (b) for a good provided for in Chapters 50 through 63 of the Harmonized System, the weight of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the total weight of the good;

and the good specified in sub-paragraph (a) and (b) meets all other applicable criteria set forth in this Annex for qualifying as an originating good.

2. The value of non-originating materials referred to in paragraph 1 shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the good.

Rule 11
Treatment of Packaging and Packing Materials

- 1.
 - (a) If a good is subject to the RVC criterion as set out in Rule 4, the value of the packaging and packing materials for retail sale shall be taken into account in its determination of origin, where the packaging and packing materials are considered to be forming a whole with the good.
 - (b) Where sub-paragraph (a) is not applicable, the packaging and packing materials for retail sale, when classified together with the packaged good, shall not be taken into account in considering whether all non-originating materials used in the manufacture of the good fulfil the criterion corresponding to a change in tariff classification of the said good.
- 2. Packing materials and containers for transportation of a good shall not be taken into account in determining the origin of the good.

Rule 12
Accessories, Spare Parts and Tools

The origin of accessories, spare parts, tools, and instructional or other informational materials presented with a good shall not be taken into account in determining the origin of the good, provided that such accessories, spare parts, tools, and instructional or other informational materials are classified with the good and their customs duties are collected with the good by the importing Party.

Rule 13

Neutral Elements

In order to determine whether a good originates, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the good:

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

Rule 14

Identical and Interchangeable Materials

1. For the purposes of establishing the origin of a good, when the good is manufactured utilising originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of inventory management practiced in the territory of the exporting Party.

2. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Rule 15

Certificate of Origin

A claim that a good shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by a competent authority designated by the exporting Party and notified to all the other Parties in accordance with the Operational Certification Procedures, as set out in Appendix 1.

Rule 16

Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that the Rules in this Annex are administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Annex.
2. This Annex may be reviewed and modified as and when necessary upon request of a Party and may be open to such reviews and modifications as may be agreed upon in the Implementing Committee established under Article 5.3 of the Framework Agreement.

Rule 17

Institutional Arrangement

Subject to Article 5.3 of the Framework Agreement, the Korea-ASEAN Rules of Origin Committee shall be established and be responsible for administering and enforcing the general rules of origin and customs procedures as provided for in this Annex and endeavour to resolve any differences arising therefrom.

Rule 18

Settlement of Disputes

1. In the case of differences concerning origin determination, classification of a good or other matters relevant to the implementation of this Annex, the government authorities concerned of the importing Party and the exporting Party shall consult each other with a view to resolving the differences, and the result shall be notified to all the other Parties for information.
2. Where no mutually satisfactory solution to the differences has been reached through the consultations mentioned in paragraph 1, the Party concerned may invoke the dispute settlement procedures as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement.

APPENDIX 1
OPERATIONAL CERTIFICATION PROCEDURES
FOR THE RULES OF ORIGIN

For the purposes of implementing Annex 3, the following operational procedures on the issuance of a Certificate of Origin, verification of origin and other related administrative matters shall be observed:

DEFINITIONS

Rule 1

For the purposes of this Appendix:

back-to-back Certificate of Origin means a Certificate of Origin issued by an intermediate exporting Party based on the Certificate of Origin issued by the first exporting Party;

customs authority means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations⁸;

exporter means a natural or juridical person located in the territory of a Party from where a good is exported by such a person;

importer means a natural or juridical person located in the territory of a Party into where a good is imported by such a person; and

issuing authority means the competent authority designated by the government of the exporting Party to issue a Certificate of Origin and notified to all the other Parties in accordance with this Appendix.

producer means a natural or juridical person who carries out production as set out in Rule 1 of Annex 3 in the territory of a Party.

⁸ Such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation and transit of goods as they relate to customs duties, charges and other taxes or prohibitions, restrictions and controls with respect to the movement of controlled items across the boundary of the customs authority of each Party.

ISSUING AUTHORITIES

Rule 2

1. Each Party shall provide the names, addresses, specimen signatures and specimen of official seals of its issuing authorities to all the other Parties, through the ASEAN Secretariat. Any change in the said list shall be promptly provided in the same manner.
2. Any Certificate of Origin issued by an official not included in the said list shall not be honoured by the customs authority.

Rule 3

For the purposes of determining originating status, the issuing authorities shall have the right to request for supporting documentary evidence or to carry out the check considered appropriate in accordance with a Party's respective domestic laws and regulations.

ISSUANCE OF A CERTIFICATE OF ORIGIN

Rule 4

1. The producer and/or exporter of the good, or its authorised representative, shall apply to the issuing authority, in accordance with the Party's domestic laws and regulations, requesting for pre-exportation examination of the origin of the good. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of the said good to be exported thereafter. The pre-exportation examination may not apply to the good of which, by its nature, origin can be easily determined.
2. The producer and/or exporter or its authorised representative shall apply for a Certificate of Origin together with appropriate supporting documents proving that the good to be exported qualifies for the issuance of a Certificate of Origin, consistent with the domestic laws and regulations of the Party.
3. The issuing authority shall, to the best of its competence and ability, carry out proper examination, in accordance with the domestic laws and regulations of the Party, upon each application for a Certification of Origin to ensure that:
 - (a) the Certificate of Origin is duly completed and signed by the authorised signatory;
 - (b) the origin of the good is in conformity with Annex 3;
 - (c) other statements in the Certificate of Origin correspond to supporting documentary evidence submitted; and

- (d) the description, quantity and weight of the good, marks and number of packages, number and kinds of packages, as specified, conform to the good to be exported.

4. Multiple items declared on the same Certificate of Origin, shall be allowed, provided that each item must qualify separately in its own right.

Rule 5

1. A Certificate of Origin shall be on A4 size paper and shall be in the form attached and referred to as Form AK. It shall be in the English language.

2. A Certificate of Origin shall comprise one original and two (2) copies. The colors of the original and the copies of a Certificate of Origin shall be mutually agreed upon by the Parties.

3. A Certificate of Origin shall bear a reference number separately given by each place or office of issuance.

4. The original copy shall be forwarded by the producer and/or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the issuing authority of the exporting Party. The triplicate shall be retained by the producer and/or exporter.

5. The issuing authority shall endeavour to periodically provide records of issuance of Certificates of Origin, including issuing number and date, producer and/or exporter and description of goods, to the customs authority of the importing Party.

6. In cases where a Certificate of Origin is rejected by the customs authority of the importing Party, the subject Certificate of Origin shall be marked accordingly in box 4 and the original Certificate of Origin shall be returned to the issuing authority within a reasonable period but not exceeding two (2) months. The issuing authority shall be duly notified of the grounds for the denial of preferential tariff treatment.

7. In cases where a Certificate of Origin is not accepted, as stated in paragraph 6, the customs authority of the importing Party, as it deems fit, should accept the clarifications made by the issuing authority to accept the Certificate of Origin and reinstate the preferential tariff treatment. The clarifications should be detailed and exhaustive in addressing the grounds for denial of preferential tariff treatment raised by the importing Party.

Rule 6

Neither erasures nor superimpositions shall be allowed on a Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition

required. Such alterations shall be approved by an official authorised to sign a Certificate of Origin and certified by the issuing authority. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 7

1. A Certificate of Origin shall be issued at the time of exportation or soon thereafter whenever the good to be exported can be considered to be originating in the territory of the exporting Party within the meaning of Annex 3.

2. The issuing authority of the intermediate Party may issue a back-to-back Certificate of Origin, if an application is made by the exporter while the good is passing through its territory, provided that:

- (a) a valid original Certificate of Origin is presented;
- (b) the importer of the intermediate Party and the exporter who applies for the back-to-back Certificate of Origin in the intermediate Party are the same; and
- (c) verification procedures as set out in Rule 14 is applied.

3. Upon request of a Party, the Parties shall review the provisions of this Rule and the implementation thereof, and revise it as may be mutually agreed upon by the Parties.

4. In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to involuntary errors, omissions or other valid causes, a Certificate of Origin may be issued retroactively but no later than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

Rule 8

In the event of theft, loss or destruction of a Certificate of Origin, the producer and/or exporter may apply to the issuing authority for a certified true copy of the original to be made out on the basis of the export documents in its possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of a Certificate of Origin. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no later than one year from the date of issuance of the original Certificate of Origin.

PRESENTATION

Rule 9

For the purposes of claiming preferential tariff treatment, the importer shall submit to

the customs authority of the importing Party at the time of import, a declaration, a Certificate of Origin including supporting documents (i.e. invoices and, when required, the through Bill of Lading issued in the territory of the exporting Party) and other documents as required in accordance with the domestic laws and regulations of the importing Party.

Rule 10

1. The Certificate of Origin shall, in accordance with domestic laws and regulations, be submitted to the customs authority of the importing Party within six (6) months from the date of issuance by the issuing authority of the exporting Party or the intermediate exporting Party in the case of back-to-back Certificate of Origin.

2. Where the Certificate of Origin is submitted to the customs authority of the importing Party after the expiration of the time-limit as stated in paragraph 1 for its submission, such Certificate of Origin shall be accepted when the failure to observe such time-limit results from force majeure or other valid causes beyond the control of the producer and/or exporter.

3. In all cases, the customs authority of the importing Party may accept such Certificate of Origin, provided that the good has been imported before the expiration of the time-limit of the said Certificate of Origin.

Rule 11

A Certificate of Origin shall not be required for:

- (a) a good originating in the territory of a Party which does not exceed US\$ 200.00 FOB; or
- (b) a good sent by post from the territory of a Party which does not exceed US\$ 200.00 FOB,

provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin.

Rule 12

1. Where the origin of a good is not in doubt, the discovery of minor discrepancies, between the statements made in a Certificate of Origin and those made in the documents submitted to the customs authority of the importing Party for the purpose of carrying out the formalities for importing the good shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the good submitted.

2. For multiple items declared under the same Certificate of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in that Certificate of Origin. Paragraph 1(c) of Rule 14 may be applied to the problematic items.

RECORD KEEPING REQUIREMENT

Rule 13

1. For the purposes of the verification process pursuant to Rules 14 and 15, the producer and/or exporter applying for the issuance of a Certificate of Origin shall, subject to the domestic laws and regulations of the exporting Party, keep its supporting records for application for not less than three (3) years from the date of issuance of the Certificate of Origin.

2. The importer shall keep records relevant to the importation in accordance with the domestic laws and regulations of the importing Party.

3. The application for Certificates of Origin and all documents related to such application shall be retained by the issuing authority for not less than three (3) years from the date of issuance.

4. Information relating to the validity of a Certificate of Origin shall be furnished upon request of the importing Party by an official authorised to sign a Certificate of Origin and certified by the appropriate government authorities.

5. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purpose only.

VERIFICATION

Rule 14

1. The importing Party may request the issuing authority of the exporting Party to conduct a retroactive check at random and/or when the importing Party has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the good in question or of certain parts thereof. Upon such request, the issuing authority⁹ of the exporting Party shall conduct a retroactive check on a producer's and/or exporter's cost statement based on the current cost and prices

⁹ In the case of Korea, the issuing authority referred to Rules 14 and 15, for the purpose of origin verification for the exported goods into the ASEAN Member countries, refers to the customs authority in accordance with its customs laws and regulations.

within a six-month timeframe of the specified date of exportation¹⁰, subject to the following procedures:

- (a) the request of the importing Party for a retroactive check shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
- (b) the issuing authority of the exporting Party receiving a request for retroactive check shall respond to the request promptly and reply within two (2) months after receipt of the request;
- (c) the customs authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the good to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud; and
- (d) the issuing authority shall promptly transmit the results of the verification process to the importing Party which shall then determine whether or not the subject good is originating. The entire process for retroactive check, including the process of notifying the issuing authority of the exporting Party the result of determination on whether or not the good is originating, shall be completed within six (6) months. While the process of the retroactive check is being undertaken, sub-paragraph (c) shall be applied.

2. The customs authority of the importing Party may request an importer for information or documents relating to the origin of imported good in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph 1.

Rule 15

1. If the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting Party.

2. Prior to conducting a verification visit pursuant to paragraph 1:

- (a) an importing Party shall deliver a written notification of its intention to conduct the verification visit simultaneously to:

¹⁰ With reference to the six-month timeframe, the issuing authority of the exporting Party can choose any six-month period, before or after the date specified, or any time in between as long as it does not exceed the period of six months.

- (i) the producer and/or exporter whose premises are to be visited;
 - (ii) the issuing authority of the Party in the territory of which the verification visit is to occur;
 - (iii) the customs authority of the Party in the territory of which the verification visit is to occur; and
 - (iv) the importer of the good subject to the verification visit;
- (b) the written notification mentioned in sub-paragraph (a) shall be as comprehensive as possible and shall include, among others:
- (i) the name of the customs authority issuing the notification;
 - (ii) the name of the producer and/or exporter whose premises are to be visited;
 - (iii) the proposed date of the verification visit;
 - (iv) the coverage of the proposed verification visit, including reference to the good subject to the verification; and
 - (v) the names and designation of the officials performing the verification visit;
- (c) an importing Party shall obtain the written consent of the producer and/or exporter whose premises are to be visited;
- (d) when a written consent from the producer and/or exporter is not obtained within thirty (30) days from the date of receipt of the notification pursuant to sub-paragraph (a), the notifying Party may deny preferential tariff treatment to the good referred to in the said Certificate of Origin that would have been subject to the verification visit; and
- (e) the issuing authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within fifteen (15) days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within sixty (60) days from the date of such receipt, or a longer period as the Parties may agree.

3. The Party conducting the verification visit shall provide the producer and/or exporter, whose good is subject to such verification, and the relevant issuing authority with a written determination of whether or not the good subject to such verification qualifies as an originating good.

4. Any suspended preferential tariff treatment shall be reinstated upon the written determination referred to in paragraph 3 that the good qualifies as an originating good.

5. The producer and/or exporter shall be allowed thirty (30) days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination shall be communicated to the issuing authority within thirty (30) days from the date of receipt of the comments/additional information from the producer and/or exporter.

6. The verification visit process, including the actual visit and the determination under paragraph 3 whether the good subject to such verification is originating or not, shall be carried out and its results communicated to the issuing authority within a maximum period of six (6) months from the first day the initial verification visit was conducted. While the process of verification is being undertaken, paragraph 1(c) of Rule 14 shall be applied.

Rule 16

1. The Parties shall maintain, in accordance with their respective domestic laws and regulations, the confidentiality of classified business information collected in the process of verification pursuant to Rules 14 and 15 and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information.

2. Subject to the domestic laws and regulations, and agreement of the Parties, classified information may only be disclosed by the authorities of one Party to another, for the administration and enforcement of origin determination.

DENIAL OF PREFERENTIAL TARIFF TREATMENT

Rule 17

Except as otherwise provided in this Appendix, the importing Party may deny claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, where the good does not meet the requirements of Annex 3, or where the relevant requirements of this Appendix are not fulfilled.

SPECIAL CASES

Rule 18

When destination of all or parts of the good exported to the territory of a specified Party is changed, before or after its arrival in the territory of that Party, the following shall be observed:

- (a) even if the good is already imported into the territory of a specified importing Party, the customs authority of that importing Party shall endorse the Certificate of Origin to the effect for all or parts of the good in case where the importer makes a written application for the preferential tariff treatment along with the submission of the original Certificate of Origin; and
- (b) if the changing of destination occurs during transportation to the territory of the importing Party as specified in the Certificate of Origin, the producer and/or exporter shall apply in writing, accompanied with the issued Certificate of Origin, for a new issuance for all or parts of the good.

Rule 19

For the purposes of implementing Rule 9 of Annex 3, where transportation is effected through the territory of one or more intermediate countries, other than that of the exporting Party and the importing Party, the following shall be produced to the relevant government authorities of the importing Party:

- (a) a through Bill of Lading issued in the territory of the exporting Party;
- (b) a Certificate of Origin;
- (c) a copy of the original commercial invoice in respect of the good; and
- (d) other relevant supporting documents, if any, as evidence that the requirements of Rule 9 of Annex 3 are being complied with.

Rule 20

1. Notwithstanding Rule 9 of Annex 3, a good sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party shall be granted preferential tariff treatment on the condition that the good meets the requirements as set out in Annex 3, provided that it is shown to the satisfaction of the customs authority of the importing Party that:

- (a) an exporter has dispatched the good from the territory of the exporting Party to the country where the exhibition has been held and has exhibited it there;
- (b) the exporter has sold the goods or transferred it to a consignee in the territory of the importing Party; and

- (c) the good has been consigned during the exhibition or immediately thereafter to the territory of the importing Party in the state in which it was sent for the exhibition.

2. For the purposes of implementing paragraph 1, a Certificate of Origin shall be provided to the relevant government authorities of the importing Party. The name and address of the exhibition shall be indicated. As an evidence for the identification of the good and the conditions under which it was exhibited, a certificate issued by the relevant government authorities of the country where the exhibition took place together with supporting documents prescribed in sub-paragraph (d) of Rule 19 may be required.

3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with a view to the sale of foreign good and where the good remains under customs control during the exhibition.

Rule 21

1. Customs authority in the importing Party may accept Certificates of Origin in cases where the sales invoice is issued either by a company located in a third country or by an exporter for the account of the said company, provided that the good meets the requirements of Annex 3.

2. The exporter of the goods shall indicate “third country invoicing” and such information as name and country of the company issuing the invoice in the Certificate of Origin.

ACTION AGAINST FRAUDULENT ACTS

Rule 22

1. When it is suspected that fraudulent acts in connection with a Certificate of Origin have been committed, the government authorities concerned shall cooperate in the action to be taken by a Party against the persons involved.

2. Each Party shall provide legal sanctions for fraudulent acts related to a Certificate of Origin.

CUSTOMS CONTACT POINT

Rule 23

1. Each Party shall designate a contact point for all matters relating to this Appendix.

2. When the contact point of a Party raises any matter arising from Annex 3 to the contact point of any other Party, the customs authority of the latter Party shall assign its own experts to look into the matter and to respond with its findings and proposed solution for resolving the matter within a reasonable period of time.
3. The contact points shall endeavor to resolve any matter raised under Annex 3 through consultations.

ATTACHMENT

Original (Duplicate/Triplicate/Quadruplicate)

1. Goods consigned from (Exporter's business name, address, country)			Reference No. KOREA-ASEAN FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM AK Issued in _____ (Country) See Notes Overleaf		
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge			4. For Official Use Preferential Treatment Given Under Korea-ASEAN Free Trade Area Preferential Tariff Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of Invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the KOREA-ASEAN Free Trade Area Preferential Tariff for the goods exported to (Importing Country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		
13. ☐ Third Country Invoicing ☐ Exhibition ☐ Back-to-Back CO					

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff under the KOREA-ASEAN Free Trade Agreement (KAFTA):

BRUNEI DARUSSALAM	CAMBODIA
INDONESIA	
REPUBLIC OF KOREA	LAOS
MALAYSIA	
MYANMAR	PHILIPPINES
SINGAPORE	
THAILAND	VIETNAM

2. **CONDITIONS:** To enjoy preferential tariff under the KAFTA, goods sent to any Parties listed above:

- (i) must fall within a description of goods eligible for concessions in the country of destination;
- (ii) must comply with the consignment conditions in accordance with Rule 9 of Annex 3 (Rules of Origin) of the KAFTA; and
- (iii) must comply with the origin criteria in Annex 3 (Rules of Origin) of the KAFTA.

3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter and/or producer must indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in box 11 of this form	Insert in box 8
Goods wholly obtained or produced in the territory of the exporting Party	”WO”
(b) Goods satisfying Rule 4.1 of Annex 3 (Rules of Origin) of the AKFTA	”CTH” or ”RVC 40%”
(c) Goods satisfying the Product Specific Rules - Change in Tariff Classification - Wholly Obtained or Produced in the territory of any Party - Regional Value Content - Regional Value Content + Change in Tariff Classification - Specific Processes	- ”CTC” - ”WO-AK” - ”RVC” that needs to be met for the good to qualify as originating; e.g. ”RVC 45%” - The combination rule that needs to be met for good to qualify as originating; e.g. ”CTH + RVC 40%” ”Specific Processes”
(d) Goods satisfying Rule 6	”Rule 6”

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.
7. EXPORTER: The term “Exporter” in box 11 may include the manufacturer or the producer.
8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential tariff is accorded.
9. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, “the Third Country Invoicing” box should be ticked (√) and such informations as name and country of the company issuing the invoice shall be indicated in box 7.
10. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Rule 20 of the Operational Certification Procedures, the “Exhibitions” box should be ticked (√) and the name and address of the exhibition indicated in box 2.
11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 7 (2) of the Operational Certification Procedures, the “Back-to-Back CO” box should be ticked (√).

APPENDIX 2

PRODUCT SPECIFIC RULES

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
	Section I – Live Animals; Animal Products				
1	Chapter 01			Live Animals	Wholly-Obtained or Produced in the territory of the exporting Party
2	Chapter 02			Meat and Edible Meat Offal	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 03			Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates	
3		03.01		Live fish.	Wholly-Obtained or Produced in the territory of the exporting Party
4		03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	Wholly-Obtained or Produced in the territory of the exporting Party
5		03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	Wholly-Obtained or Produced in the territory of the exporting Party
		03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
6			0304.10	- Fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
7			0304.20	- Frozen fillets	Wholly-Obtained or Produced in the territory of any Party
8			0304.90	- Other	Wholly-Obtained or Produced in the territory of any Party
		03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
9			0305.10	- Flours, meals and pellets of fish, fit for human consumption	Wholly-Obtained or Produced in the territory of the exporting Party
10			0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	Wholly-Obtained or Produced in the territory of any Party
11			0305.30	- Fish fillets, dried, salted or in brine but not smoked	Wholly-Obtained or Produced in the territory of the exporting Party
				- Smoked fish, including fillets	
12			0305.41	- - Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
13			0305.42	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
14			0305.49	- - Other	Wholly-Obtained or Produced in the territory of any Party
				- Dried fish, whether or not salted but not smoked	
15			0305.51	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
16			0305.59	- - Other	A regional value content of not less than 40 percent of the FOB value of the good
				- Fish, salted but not dried or smoked and fish in brine	
17			0305.61	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
18			0305.62	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Wholly-Obtained or Produced in the territory of the exporting Party
19			0305.63	- - Anchovies (<i>Engraulis</i> spp.)	Wholly-Obtained or Produced in the territory of the exporting Party
20			0305.69	- - Other	A regional value content of not
					less than 40 percent of the FOB value of the good
		03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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.	
				- Frozen	
21			0306.11	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	Wholly-Obtained or Produced in the territory of the exporting Party
22			0306.12	- - Lobsters (<i>Homarus</i> spp.)	Wholly-Obtained or Produced in the territory of any Party
23			0306.13	- - Shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party
24			0306.14	- - Crabs	Wholly-Obtained or Produced in the territory of any Party
25			0306.19	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	Wholly-Obtained or Produced in the territory of the exporting Party
				- Not frozen	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
26			0306.21	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Wholly-Obtained or Produced in the territory of the exporting Party
27			0306.22	- - Lobsters (Homarus spp.)	Wholly-Obtained or Produced in the territory of any Party
28			0306.23	- - Shrimps and prawns	Wholly-Obtained or Produced in the territory of any Party
29			0306.24	- - Crabs	Wholly-Obtained or Produced in the territory of the exporting Party
30			0306.29	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	Wholly-Obtained or Produced in the territory of any Party
		03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	
31			0307.10	- Oysters	Wholly-Obtained or Produced in the territory of any Party
				- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten	
32			0307.21	- - Live, fresh or chilled	Wholly-Obtained or Produced in the territory of any Party
33			0307.29	- - Other	Wholly-Obtained or Produced in the territory of any Party
				- Mussels (Mytilus spp., Perna spp.)	
34			0307.31	- - Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
35			0307.39	- - Other	Wholly-Obtained or Produced in the territory of the exporting Party
				- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	
36			0307.41	- - Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
37			0307.49	- - Other	Wholly-Obtained or Produced in the territory of any Party
				- Octopus (Octopus spp.)	
38			0307.51	- - Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
39			0307.59	- - Other	Wholly-Obtained or Produced in the territory of any Party
40			0307.60	- Snails, other than sea snails	Wholly-Obtained or Produced in the territory of the exporting Party
				- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	
41			0307.91	- - Live, fresh or chilled	Wholly-Obtained or Produced in the territory of the exporting Party
42			0307.99	- - Other	Wholly-Obtained or Produced in the territory of any Party
	Chapter 04			Dairy Produce; Birds Eggs; Natural Honey; Edible Products of	
		04.01		Animal Origin, Not Elsewhere Specified or Included	
43			0401.10	- Of a fat content, by weight, not exceeding 1%	Wholly-Obtained or Produced in the territory of the exporting Party
44			0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	Wholly-Obtained or Produced in the territory of any Party
45			0401.30	- Of a fat content, by weight, exceeding 6%	Wholly-Obtained or Produced in the territory of the exporting Party
46		04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 45 percent of the FOB value of the good
47		04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	Change to Heading 04.03 from any other Heading, provided that products of 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk; or A regional value content of not less than 45 percent of the FOB value of the good
		04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				specified or included.	
48			0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 45 percent of the FOB value of the good
49			0404.90	- Other	Wholly-Obtained or Produced in the territory of the exporting Party
50		04.05		Butter and other fats and oils derived from milk; dairy spreads.	Wholly-Obtained or Produced in the territory of the exporting Party
		04.06		Cheese and curd.	
51			0406.10	- Fresh (unripened or uncured) cheese including whey cheese, and curd	Wholly-Obtained or Produced in the territory of the exporting Party
52			0406.20	- Grated or powdered cheese, of all kinds	Wholly-Obtained or Produced in the territory of the exporting Party
53			0406.30	- Processed cheese, not grated or powdered	Change to Subheading 0406.30 from any other Heading, provided that products of 0406.30 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk; or A regional value content of not less than 45 percent of the FOB value of the good
54			0406.40	- Blue-veined cheese	Wholly-Obtained or Produced in the territory of the exporting Party
55			0406.90	- Other cheese	Wholly-Obtained or Produced in the territory of the exporting Party
56		04.07		Birds' eggs, in shell, fresh, preserved or cooked.	Wholly-Obtained or Produced in the territory of the exporting Party
57		04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of the exporting Party
58		04.09		Natural honey.	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
59		04.10		Edible products of animal origin, not elsewhere specified or included	Wholly-Obtained or Produced in the territory of the exporting Party
60	Chapter 05			Products of Animal Origin, Not Elsewhere Specified or Included	Wholly-Obtained or Produced in the territory of the exporting Party
Section II – Vegetable Products					
61	Chapter 06			Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage	Wholly-Obtained or Produced in the territory of the exporting Party
62	Chapter 07			Edible Vegetables and Certain Roots and Tubers	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 08			Edible Fruit and Nuts; Peel of Citrus Fruit or Melons	
		08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
				- Coconuts	
63			0801.11	- - Desiccated	Wholly-Obtained or Produced in the territory of the exporting Party
64			0801.19	- - Other	Wholly-Obtained or Produced in the territory of the exporting Party
				- Brazil nuts	
65			0801.21	- - In shell	Wholly-Obtained or Produced in the territory of the exporting Party
66			0801.22	- - Shelled	Wholly-Obtained or Produced in the territory of the exporting Party
				- Cashew nuts	
67			0801.31	- - In shell	Wholly-Obtained or Produced in the territory of any Party
68			0801.32	- - Shelled	Wholly-Obtained or Produced in the territory of any Party
69		08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	Wholly-Obtained or Produced in the territory of the exporting Party
70		08.03		Bananas, including plantains, fresh or dried.	Wholly-Obtained or Produced in the territory of any Party
		08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
71			0804.10	- Dates	Wholly-Obtained or Produced in the territory of the exporting Party
72			0804.20	- Figs	Wholly-Obtained or Produced in the territory of the exporting Party
73			0804.30	- Pineapples	Wholly-Obtained or Produced in the territory of any Party
74			0804.40	- Avocados	Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
75			0804.50	- Guavas, mangoes and mangosteens	Wholly-Obtained or Produced in the territory of any Party
76		08.05		Citrus fruit, fresh or dried.	Wholly-Obtained or Produced in the territory of the exporting Party
77		08.06		Grapes, fresh or dried.	Wholly-Obtained or Produced in the territory of the exporting Party
78		08.07		Melons (including watermelons) and papaws (papayas), fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
79		08.08		Apples, pears and quinces, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
80		08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
81		08.10		Other fruit, fresh.	Wholly-Obtained or Produced in the territory of the exporting Party
82		08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	Wholly-Obtained or Produced in the territory of the exporting Party
83		08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	Wholly-Obtained or Produced in the territory of the exporting Party
		08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter.	
84			0813.10	- Apricots	Wholly-Obtained or Produced in the territory of the exporting Party
85			0813.20	- Prunes	Wholly-Obtained or Produced in the territory of the exporting Party
86			0813.30	- Apples	Wholly-Obtained or Produced in the territory of the exporting Party
87			0813.40	- Other fruit	Wholly-Obtained or Produced in the territory of the exporting Party
88			0813.50	- Mixtures of nuts or dried fruits of this Chapter	Wholly-Obtained or Produced in the territory of any Party
89		08.14		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 09			Coffee, Tea, Mate and Spices	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
				- Coffee, not roasted	
90			0901.11	- - Not decaffeinated	Wholly-Obtained or Produced in the territory of the exporting Party
91			0901.12	- - Decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good
				- Coffee, roasted	
92			0901.21	- - Not decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good
93			0901.22	- - Decaffeinated	A regional value content of not less than 45 percent of the FOB value of the good
94			0901.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good
95		09.02		Tea, whether or not flavoured.	Wholly-Obtained or Produced in the territory of the exporting Party
96		09.03		Maté.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta.	
				- Pepper	
97			0904.11	- - Neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
98			0904.12	- - Crushed or ground	A regional value content of not less than 40 percent of the FOB value of the good
99			0904.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	Wholly-Obtained or Produced in the territory of the exporting Party
100		09.05		Vanilla.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.06		Cinnamon and cinnamon-tree flowers.	
101			0906.10	- Neither crushed nor ground	Wholly-Obtained or Produced in the territory of the exporting Party
102			0906.20	- Crushed or ground	A regional value content of not less than 40 percent of the FOB value of the good
103		09.07		Cloves (whole fruit, cloves and stems).	Wholly-Obtained or Produced in the territory of the exporting Party
104		09.08		Nutmeg, mace and cardamoms.	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
105		09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	Wholly-Obtained or Produced in the territory of the exporting Party
		09.10		Ginger, saffron turmeric (curcuma), thyme, bay leaves, curry and other spices.	
106			0910.10	- Ginger	Wholly-Obtained or Produced in the territory of the exporting Party
107			0910.20	- Saffron	Wholly-Obtained or Produced in the territory of the exporting Party
108			0910.30	- Turmeric (curcuma)	Wholly-Obtained or Produced in the territory of the exporting Party
109			0910.40	- Thyme; bay leaves	Wholly-Obtained or Produced in the territory of the exporting Party
110			0910.50	- Curry	A regional value content of not less than 40 percent of the FOB value of the good
				- Other spices	
111			0910.91	- - Mixtures referred to in Note 1 to this Chapter	A regional value content of not less than 40 percent of the FOB value of the good
112			0910.99	- - Other	A regional value content of not less than 40 percent of the FOB value of the good
113	Chapter 10			Cereals	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 11			Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten	
114		11.01		Wheat or meslin flour.	Change to Heading 11.01 from any other Chapter
		11.02		Cereal flours other than of wheat or meslin.	
115			1102.10	- Rye flour	Wholly-Obtained or Produced in the territory of the exporting Party
116			1102.20	- Maize (corn) flour	Wholly-Obtained or Produced in the territory of the exporting Party
117			1102.30	- Rice flour	Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
118			1102.90	- Other	Change to Subheading 1102.90 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
		11.03		Cereal groats, meal and pellets.	
				- Groats and meal	
119			1103.11	- - Of wheat	Change to Subheading 1103.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
120			1103.13	- - Of maize (corn)	Change to Subheading 1103.13 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
121			1103.19	- - Of other cereals	Change to Subheading 1103.19 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
122			1103.20	- Pellets	Change to Subheading 1103.20 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party
		11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
				- Rolled or flaked grains	
123			1104.12	- - Of oats	Change to Subheading 1104.12 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
124			1104.19	- - Of other cereals	Change to Subheading 1104.19 from any other Chapter, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Headings 10.03 and 10.06 are Wholly-Obtained or Produced in the territory of any

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					Party
				- Other worked grains (for example, hulled, pearled, sliced or kibbled)	
125			1104.22	- - Of oats	Wholly-Obtained or Produced in the territory of the exporting Party
126			1104.23	- - Of maize (corn)	Wholly-Obtained or Produced in the territory of the exporting Party
127			1104.29	- - Of other cereals	Wholly-Obtained or Produced in the territory of the exporting Party
128			1104.30	- Germ of cereals, whole, rolled, flaked or ground	Wholly-Obtained or Produced in the territory of the exporting Party
		11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	
129			1105.10	- Flour, meal and powder	Change to Subheading 1105.10 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
130			1105.20	- Flakes, granules and pellets	Wholly-Obtained or Produced in the territory of the exporting Party
131		11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	Change to Heading 11.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		11.07		Malt, whether or not roasted.	
132			1107.10	- Not roasted	Change to Subheading 1107.10 from any other Chapter
133			1107.20	- Roasted	Wholly-Obtained or Produced in the territory of the exporting Party
134		11.08		Starches; inulin.	Change to Heading 11.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
135		11.09		Wheat gluten, whether or not dried.	Wholly-Obtained or Produced in the territory of the exporting Party
136	Chapter 12			Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder	Wholly-Obtained or Produced in the territory of the exporting Party
	Chapter 13			Lac; Gums; Resins and Other Vegetable Saps and Extracts	
137		13.01		Lac, natural gums, resins, gum-resins and oleoresins (for example balsams).	Wholly-Obtained or Produced in the territory of the exporting Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
				- Vegetable saps and extracts	
138			1302.11	- - Opium	Wholly-Obtained or Produced in the territory of the exporting Party
139			1302.12	- - Of liquorice	Wholly-Obtained or Produced in the territory of the exporting Party
140			1302.13	- - Of hops	Wholly-Obtained or Produced in the territory of the exporting Party
141			1302.14	- - Of pyrethrum or of the roots of plants containing rotenone	Wholly-Obtained or Produced in the territory of the exporting Party
142			1302.19	- - Other	Wholly-Obtained or Produced in the territory of the exporting Party
143			1302.20	- Pectic substances, pectinates and pectates	Wholly-Obtained or Produced in the territory of the exporting Party
				- Mucilages and thickeners, whether or not modified, derived from vegetable products	
144			1302.31	- - Agar-agar	A regional value content of not less than 70 percent of the FOB value of the good
145			1302.32	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Wholly-Obtained or Produced in the territory of the exporting Party
146			1302.39	- - Other	Wholly-Obtained or Produced in the territory of the exporting Party
147	Chapter 14			Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included	Wholly-Obtained or Produced in the territory of the exporting Party
Section III – Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes					
	Chapter 15			Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes	
		15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	

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148			1515.50	- Sesame oil and its fractions	Change to Subheading 1515.50 from any other Heading, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party
		15.17		Margarine, edible mixtures or	
				preparations of animal or vegetable fat or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	
149			1517.10	- Margarine, excluding liquid margarine	Change to Subheading 1517.10 from any other Chapter, provided that it has a regional value content of not less than 40 percent of the FOB value of the good
150			1517.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good
151		15.18		Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas, or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animals or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	Change to Heading 15.18 from any other Chapter, provided that it has a regional value content of not less than 40 percent of the FOB value of the good
Section IV – Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes					
	Chapter 16			Preparations of Meat, of fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates	
152		16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	A regional value content of not less than 40 percent of the FOB value of the good
		16.02		Other prepared or preserved meat, meat offal or blood.	
153			1602.20	- Of liver of any animal	Change to Subheading 1602.20 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
				- Of poultry of heading 01.05	
154			1602.31	- - Of turkeys	Change to Subheading 1602.31 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
155			1602.32	- - Of fowls of the species Gallus domesticus	A regional value content of not less than 60 percent of the FOB value, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of any Party
156			1602.39	- - Other	Change to Subheading 1602.39 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
				- Of swine	
157			1602.41	- - Hams and cuts thereof	A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
158			1602.42	- - Shoulders and cuts thereof	Change to Subheading 1602.42 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
159			1602.49	- - Other, including mixtures	Change to Subheading 1602.49 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the
					territory of the exporting Party
160			1602.50	- Of bovine animals	A regional value content of not less than 40 percent of the FOB value of the good
161			1602.90	- Other, including preparations of blood of any animal	Change to Subheading 1602.90 from any other Heading, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 1, 2 and 5 are Wholly-Obtained or Produced in the territory of the exporting Party
		16.04		Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.	
				- Fish, whole or in pieces, but not minced	
162			1604.11	- - Salmon	Change to Subheading 1604.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					of the good
163			1604.12	- - Herrings	A regional value content of not less than 40 percent of the FOB value of the good
164			1604.13	- - Sardines, sardinella and brisling or sprats	A regional value content of not less than 40 percent of the FOB value of the good
165			1604.15	- - Mackerel	A regional value content of not less than 40 percent of the FOB value of the good
166			1604.16	- - Anchovies	Change to Subheading 1604.16 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
167			1604.19	- - Other	Change to Subheading 1604.19 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
168			1604.20	- Other prepared or preserved fish	Change to Subheading 1604.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
169			1604.30	- Caviar and caviar substitutes	Change to Subheading 1604.30 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		16.05		Crustaceans, molluscs and other aquatic	
				invertebrates, prepared or preserved.	
170			1605.10	- Crab	A regional value content of not less than 35 percent of the FOB value of the good
171			1605.20	- Shrimps and prawns	A regional value content of not less than 35 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
172			1605.30	- Lobster	Change to Subheading 1605.30 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
173			1605.40	- Other crustaceans	Change to Subheading 1605.40 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
174			1605.90	- Other	Change to Subheading 1605.90 from any other Chapter, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 3 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 19			Preparation of Cereals, Flour, Starch or Milk; Pastrycooks Products	
		19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
175			1901.10	- Preparations for infant use, put up for retail sale	Change to Subheading 1901.10 from any other Heading, provided that materials from Headings 04.01 through 04.04, and Chapters 10 and 11 are originating in the

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good , provided that materials from Headings 04.01 through 04.04, and Chapters 10 and 11 are originating in the territory of any Party
176			1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	Change to Subheading 1901.20 from any other Heading, provided that materials from Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 10 and 11 are originating in the territory of any Party
177			1901.90	- Other	For Korea's HS Code 1901.90.2000: Wholly-Obtained or Produced in the territory of any Party; For others: Change to Subheading 1901.90 from any other Heading , provided that materials from Heading 04.01 to 04.04, and Chapters 10 and 11 are originating in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good , provided that materials from Heading 04.01 to 04.04, and Chapters 10 and 11 are originating in the territory of any Party
		19.04		Prepared food 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.	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
178			1904.90	- Other	For Korea HS 1904.90.1000: Change to Subheading 1904.90 from any other Heading, in conditions that the de minimis rule shall not be applied to a non-originating material imported from a non-Party used in the production of the good unless the non-originating material is provided for in a different sub-heading from that of the good; or A regional value content of not less than 40 percent of the FOB value of the good ; Others: Change to Subheading 1904.90 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
				- Sweet biscuits; waffles and wafers	
179			1905.31	- - Sweet biscuits	Change to Subheading 1905.31 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
180			1905.32	- - Waffles and wafers	Change to Subheading 1905.32 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
181			1905.90	- Other	Change to Subheading 1905.90 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 20			Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants	
		20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
182			2003.90	- Other	Change to Subheading 2003.90 from any other Heading, provided that it has a regional value content of not less than 60 percent of the FOB value of the good
		20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
183			2005.90	- Other vegetables and mixtures of vegetables	For Korea's HS Code 2005.90.1000: A regional value content of not less than 60 percent of the FOB value; Others: A regional value content of not less than 40 percent of the FOB value of the good
184		20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants,preserved by sugar (drained, glacé or crystallised)	A regional value content of not less than 45 percent of the FOB value of the good
		20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved,	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
				- Nuts, ground-nuts and other seeds, whether or not mixed together	
185			2008.11	- - Ground-nuts	A regional value content of not less than 40 percent of the FOB value, provided that materials from Chapter 12 are Wholly-Obtained or Produced in the territory of any Party
186			2008.19	- - Other, including mixtures	Change to Subheading 2008.19 from any other Heading, provided that the material of Heading 0802.31, 0802.32, 0802.40 and 0802.90 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the material of Heading 0802.31, 0802.32, 0802.40 and 0802.90 are Wholly-Obtained or Produced in the territory of any Party
187			2008.20	- Pineapples	Change to Subheading 2008.20 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
				- Other, including mixtures other than those of subheading 20.08.19	
188			2008.92	- - Mixtures	Change to Subheading 2008.92 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
189			2008.99	- - Other	Change to Subheading 2008.99 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
				- Pineapple juice	
190			2009.41	- - Of a Brix value not exceeding 20	Change to Subheading 2009.41 from any other Chapter, provided that the materials of Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
191			2009.49	- - Other	Change to Subheading 2009.49 from any other Chapter, provided that the materials of Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
				- Apple juice	
192			2009.80	- Juice of any other single fruit or vegetable	Change to Subheading 2009.80 from any other Chapter; or A
					regional value content of not less than 40 percent of the FOB value of the good
193			2009.90	- Mixtures of juices	Change to Subheading 2009.90 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 21			Miscellaneous Edible Preparations	
		21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
				- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	
194			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	Change to Subheading 2101.20 from any other Heading, provided that the materials of Heading 09.02 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content

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					of not less than 40 percent of the FOB value of the good, provided that the materials of Heading 09.02 are Wholly-Obtained or Produced in the territory of any Party
		21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings;	
				mustard flour and meal and prepared mustard.	
195			2103.90	- Other	For Korea's HS Code 2103.90.1030; 2103.90.9030; 2103.90.9090: Change to Subheading 2103.90 from any other Heading, provided that materials from Chapters 7 and 9 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that materials from Chapters 7 and 9 are Wholly-Obtained or Produced in the territory of any Party; For others: Change to Subheading 2103.90 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
		21.06		Food preparations not elsewhere specified or included.	
196			2106.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Heading 1211.20, 1212.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 22			Beverages, Spirits and Vinegar	
		22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
197			2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	A regional value content of not less than 40 percent of the FOB value of the good

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198			2202.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
199		22.03		Beer made from malt.	Change to Heading 22.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
				- Other wine; grape must with fermentation prevented or arrested by the addition of alc	
200			2204.21	- - In containers holding 2 litres or less	Change to Subheading 2204.21 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
201			2204.29	- - Other	Change to Subheading 2204.29 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
202			2208.20	- Spirits obtained by distilling grape wine grape marc	Change to Subheading 2208.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
203			2208.30	- Whiskies	Change to Subheading 2208.30 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

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204			2208.70	- Liquers and cordials	A regional value content of not less than 40 percent of the FOB value of the good, provided that materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party
	Chapter 23			Residues and Waste from the Food Industries; Prepared Animal Fodder	
		23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
205			2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Change to Subheading 2301.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	
				- Of rape or colza seeds	
206			2306.50	- Of coconut or copra	Change to Subheading 2306.50 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party
207		23.08		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.	Change to Heading 23.08 from any other Chapter, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials from Chapter 8 are Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		23.09		Preparations of a kind used in animal feeding.	
208			2309.90	- Other	A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 24			Tobacco and Manufactured Tobacco Substitutes	
209		24.01		Unmanufactured tobacco; tobacco refuse.	Wholly-Obtained or Produced in the territory of the exporting Party
		24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.	
210			2402.20	- Cigarettes containing tobacco	Change to Subheading 2402.20 from any other Heading, provided that the value of non-originating materials of Heading 24.03 does not exceed 60% of the FOB value of the good.
Section VI – Products of the Chemical or Allied Industries					
	Chapter 29			Organic Chemicals	
		29.21		Amine-function compounds.	
				- Acyclic polyamines and their derivatives; salts thereof	
211			2921.21	- - Ethylenediamine and its salts	Change to Subheading 2921.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
212			2921.29	- - Other	Change to Subheading 2921.29 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		29.22		Oxygen-function amino-compounds.	
				- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof	
213			2922.12	- - Diethanolamine and its salts	Change to Subheading 2922.12 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					of the good
214			2922.13	- - Triethanolamine and its salts	Change to Subheading 2922.13 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof	
215			2922.41	- - Lysine and its esters; salts thereof	Change to Subheading 2922.41 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	
216			2923.90	- Other	Change to Subheading 2923.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 33			Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations	
		33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
				- Essential oils other than those of citrus fruit	
217			3301.30	- Resinoids	Change to Subheading 3301.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
218			3301.90	- Other	Change to Subheading 3301.90 from any other Heading, provided that the materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good, provided that the materials of Subheading 1211.20 and 1302.19 are Wholly-Obtained or Produced in the territory of any Party

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
	Section VII – Plastics and Articles Thereof; Rubber and Articles Thereof				
	Chapter 40			Rubber and Articles Thereof	
		40.11		New pneumatic tyres, of rubber.	
219			4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	Change to Subheading 4011.10 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
220			4011.20	- Of a kind used on buses or lorries	Change to Subheading 4011.20 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
221			4011.40	- Of a kind used on motorcycles	Change to Subheading 4011.40 from any other Heading, provided that it has a regional value content of not less than 55 percent of the FOB value of the good
	Section VIII – Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-worm Gut)				
	Chapter 42			Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-worm Gut)	
		40.23		Articles of apparel and clothing accessories, of leather or of composition leather.	
				- Gloves, mittens and mitts	
222			4203.21	- - Specially designed for use in sports	Change to Subheading 4203.21 from any other Chapter
	Section XI – Textiles and Textile Articles				
	Chapter 50			Silk	
223		50.01		Silk-worm cocoons suitable for reeling.	Change to Heading 50.01 from any other Chapter; or A regional value content of not less than 40
					percent of the FOB value of the good
224		50.02		Raw silk (not thrown).	Change to Heading 50.02 from

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
225		50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Change to Heading 50.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
226		50.04		Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Change to Heading 50.04 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
227		50.05		Yarn spun from silk waste, not put up for retail sale.	Change to Heading 50.05 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
228		50.06		Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Change to Heading 50.06 from any other Heading, except from Heading 50.04 through 50.05; or A regional value content of not less than 40 percent of the FOB value of the good
229		50.07		Woven fabrics of silk or of silk waste.	Change to Heading 50.07 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 51			Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric	
230		51.01		Wool, not carded or combed.	Change to Heading 51.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
231		51.02		Fine or coarse animal hair, not carded or combed.	Change to Heading 51.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
232		51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	Change to Heading 51.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
233		51.04		Garnetted stock of wool or of fine or coarse animal hair.	Change to Heading 51.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

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234		51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	Change to Heading 51.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
235		51.06		Yarn of carded wool, not put up for retail sale.	Change to Heading 51.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
236		51.07		Yarn of combed wool, not put up for retail sale.	Change to Heading 51.07 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
237		51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	Change to Heading 51.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
238		51.09		Yarn of wool or of fine animal hair, put up for retail sale.	Change to Heading 51.09 from any other Heading, except from Heading 51.06 through 51.08; or A regional value content of not less than 40 percent of the FOB value of the good
239		51.10		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Change to Heading 51.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
240		51.11		Woven fabrics of carded wool or of carded fine animal hair.	Change to Heading 51.11 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
241		51.12		Woven fabrics of combed wool or of combed fine animal hair.	Change to Heading 51.12 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good

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242		51.13		Woven fabrics of coarse animal hair or of horsehair.	Change to Heading 51.13 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 52			Cotton	
243		52.01		Cotton, not carded or combed.	Change to Heading 52.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
244		52.02		Cotton waste (including yarn waste and garnetted stock).	Change to Heading 52.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
245		52.03		Cotton, carded or combed.	Change to Heading 52.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
246		52.04		Cotton sewing thread, whether or not put up for retail sale.	Change to Heading 52.04 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
247		52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	Change to Heading 52.05 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
248		52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	Change to Heading 52.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
249		52.07		Cotton yarn (other than sewing thread) put up for retail sale.	Change to Heading 52.07 from any other Heading, except from Heading 52.04 through 52.06; or A regional value content of not less

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					than 40 percent of FOB value of the good of the good
	Chapter 53			Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn	
250		53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	Change to Heading 53.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
251		53.02		True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	Change to Heading 53.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
252		53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
253		53.04		Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Change to Heading 53.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
254		53.05		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).	Change to Heading 53.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
255		53.06		Flax yarn.	Change to Heading 53.06 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
256		53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	Change to Heading 53.07 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
257		53.08		Yarn of other vegetable textile fibres; paper yarn.	Change to Heading 53.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good

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258		53.09		Woven fabrics of flax.	Change to Heading 53.09 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
259		53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03	Change to Heading 53.10 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
260		53.11		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	Change to Heading 53.11 from any other Heading; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 54			Man-Made Filaments	
261		54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	Change to Heading 54.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
262		54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	Change to Heading 54.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
263		54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	Change to Heading 54.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
264		54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	Change to Heading 54.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
265		54.05		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	Change to Heading 54.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				artificial textile materials of an apparent width not exceeding 5 mm.	good
266		54.06		Man-made filament yarn (other than sewing thread), put up for retail sale.	Change to Heading 54.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 55			Man-Made Staple Fibres	
267		55.01		Synthetic filament tow.	Change to Heading 55.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
268		55.02		Artificial filament tow.	Change to Heading 55.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
269		55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Change to Heading 55.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
270		55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Change to Heading 55.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
271		55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	Change to Heading 55.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
272		55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Change to Heading 55.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
273		55.07		Artificial staple fibres, carded, combed or otherwise processed for spinning.	Change to Heading 55.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
274		55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	Change to Heading 55.08 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good

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275		55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Change to Heading 55.09 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
276		55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	Change to Heading 55.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
277		55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	Change to Heading 55.11 from any other Heading, except from Heading 55.08 through 55.10; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 56			Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof	
278		56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Change to Heading 56.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
279		56.02		Felt, whether or not impregnated, coated, covered or laminated.	Change to Heading 56.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
280		56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	Change to Heading 56.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
281		56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	Change to Heading 56.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
282		56.05		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	Change to Heading 56.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
283		56.06		Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	Change to Heading 56.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
284		56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	Change to Heading 56.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

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285		56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	Change to Heading 56.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
286		56.09		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	Change to Heading 56.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 57			Carpets and Other Textile Floor Coverings	
287		57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	Change to Heading 57.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
288		57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	Change to Heading 57.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
289		57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	Change to Heading 57.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
290		57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	Change to Heading 57.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
291		57.05		Other carpets and other textile floor coverings, whether or not made up.	Change to Heading 57.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 58			Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery	
292		58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	Change to Heading 58.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
293		58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of	Change to Heading 58.02 from any other Chapter; or A regional

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				heading 58.06; tufted textile fabrics, other than products of heading 57.03.	value content of not less than 40 percent of the FOB value of the good
294		58.03		Gauze, other than narrow fabrics of heading 58.06.	Change to Heading 58.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
295		58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	Change to Heading 58.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
296		58.05		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	Change to Heading 58.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
297		58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	Change to Heading 58.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
298		58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	Change to Heading 58.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
299		58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	Change to Heading 58.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
300		58.09		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Change to Heading 58.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
301		58.10		Embroidery in the piece, in strips or in motifs.	Change to Heading 58.10 from any other Heading; or A regional value content of not less than 40 percent of the FOB value of the good
302		58.11		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by	Change to Heading 58.11 from any other Heading; or A regional value content of not less than 40

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				stitching or otherwise, other than embroidery of heading 58.10.	percent of the FOB value of the good
	Chapter 59			Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use	
303		59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	Change to Heading 59.01 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
304		59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Change to Heading 59.02 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
305		59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	Change to Heading 59.03 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
306		59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Change to Heading 59.04 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
307		59.05		Textile wall coverings.	Change to Heading 59.05 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
308		59.06		Rubberised textile fabrics, other than those of heading 59.02.	Change to Heading 59.06 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
309		59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Change to Heading 59.07 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
310		59.08		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.	Change to Heading 59.08 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good

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311		59.09		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	Change to Heading 59.09 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
312		59.10		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.	Change to Heading 59.10 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
313		59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	Change to Heading 59.11 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 61			Articles of Apparel and Clothing Accessories, Knitted or Crocheted	
314		61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	Change to Heading 61.01 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
315		61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	Change to Heading 61.02 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
316		61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Change to Heading 61.03 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
317		61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	Change to Heading 61.04 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
318		61.05		Men's or boys' shirts, knitted or crocheted.	Change to Heading 61.05 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
319		61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	Change to Heading 61.06 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
320		61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Change to Heading 61.07 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
321		61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligées, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Change to Heading 61.08 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
322		61.09		T-shirts, singlets and other vests, knitted or crocheted.	Change to Heading 61.09 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
323		61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	Change to Heading 61.10 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
324		61.11		Babies' garments and clothing accessories, knitted or crocheted.	Change to Heading 61.11 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
325		61.12		Track suits, ski suits and swimwear, knitted or crocheted.	Change to Heading 61.12 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
326		61.13		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	Change to Heading 61.13 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
327		61.14		Other garments, knitted or crocheted.	Change to Heading 61.14 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
328		61.15		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	Change to Heading 61.15 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
329		61.16		Gloves, mittens and mitts, knitted or crocheted.	Change to Heading 61.16 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
330		61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	Change to Heading 61.17 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 62			Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted	
331		62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	Change to Heading 62.01 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
332		62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	Change to Heading 62.02 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
333		62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Change to Heading 62.03 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
334		62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	Change to Heading 62.04 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					than 40 percent of the FOB value of the good
335		62.05		Men's or boys' shirts.	Change to Heading 62.05 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
336		62.06		Women's or girls' blouses, shirts and shirt-blouses.	Change to Heading 62.06 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
337		62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	Change to Heading 62.07 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
338		62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles.	Change to Heading 62.08 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
339		62.09		Babies' garments and clothing accessories.	Change to Heading 62.09 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
340		62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	Change to Heading 62.10 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
341		62.11		Track suits, ski suits and swimwear; other garments.	Change to Heading 62.11 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
342		62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	Change to Heading 62.12 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
343		62.13		Handkerchiefs.	Change to Heading 62.13 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating and the good is both cut and sewn in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good
344		62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	Change to Heading 62.14 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01
					through 58.02, 60.01 through 60.06 are originating and the good is both cut and sewn in the territory of the exporting Party; or A regional value content of not less than 40 percent of the FOB value of the good
345		62.15		Ties, bow ties and cravats.	Change to Heading 62.15 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
346		62.16		Gloves, mittens and mitts.	Change to Heading 62.16 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
347		62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	Change to Heading 62.17 from any other Chapter, provided that the good is both cut and sewn in the territory of any Party; or A regional value content of not less

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
					than 40 percent of the FOB value of the good
	Chapter 63			Other made up textile articles; sets; worn clothing and worn textile articles; rags	
348		63.01		Blankets and travelling rugs.	Change to Heading 63.01 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
349		63.02		Bed linen, table linen, toilet linen and kitchen linen.	Change to Heading 63.02 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
350		63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	Change to Heading 63.03 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07-54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
351		63.04		Other furnishing articles, excluding those of heading 94.04.	Change to Heading 63.04 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
352		63.05		Sacks and bags, of a kind used for the packing of goods.	Change to Heading 63.05 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
353		63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	Change to Heading 63.06 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
354		63.07		Other made up articles, including dress patterns.	Change to Heading 63.07 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
355		63.08		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.	Change to Heading 63.08 from any other Chapter, provided that the fabrics of 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 58.01 through 58.02, 60.01 through 60.06 are originating in the territory of any Party and the good is both cut and sewn in the territory of any Party; or A regional value content of not less than 40 percent of the FOB value of the good
356		63.09		Worn clothing and other worn articles.	Wholly-Obtained or Produced in the territory of the exporting Party
357		63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	Wholly-Obtained or Produced in the territory of the exporting Party
Section XIII - Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware					
	Chapter 68			Articles of stone, plaster, cement, asbestos, mica or similar materials	
		68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				- Other	
358			6802.91	- - Marble, travertine and alabaster	Change to Subheading 6802.91 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
		68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.	
359			6811.20	- Other sheets, panels, tiles and similar articles	Change to Subheading 6811.20 from any other Chapter; or A regional value content of not less than 40 percent of the FOB value of the good
Section XIV - Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin					
	Chapter 71			Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
360		71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	Wholly-Obtained or Produced in the territory of the exporting Party
		71.02		Diamonds, whether or not worked, but not mounted or set.	
361			7102.10	- Unsorted	Change to Subheading 7102.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Industrial	
362			7102.21	- - Unworked or simply sawn, cleaved or bruted	Change to Subheading 7102.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
363			7102.29	- - Other	Change to Subheading 7102.29 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Non-industrial	
364			7102.31	- - Unworked or simply sawn, cleaved or bruted	Change to Subheading 7102.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
365			7102.39	- - Other	Change to Subheading 7102.39 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
366			7103.10	- Unworked or simply sawn or roughly shaped	Change to Subheading 7103.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Otherwise worked	
367			7103.91	- - Rubies, sapphires and emeralds	Change to Subheading 7103.91 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
368			7103.99	- - Other	Change to Subheading 7103.99 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
369			7104.10	- Piezo-electric quartz	Change to Subheading 7104.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
370			7104.20	- Other, unworked or simply sawn or roughly shaped	Change to Subheading 7104.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
371			7104.90	- Other	Change to Subheading 7104.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
372			7105.90	- Other	Change to Subheading 7105.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
				- Of precious metal whether or not plated or clad with precious metal	
373			7113.11	- - Of silver, whether or not plated or clad with other precious metal	Change to Subheading 7113.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value
					of the good
374			7113.20	- Of base metal clad with precious metal	Change to Subheading 7113.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
				- Of precious metal whether or not plated or clad with precious metal	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
375			7114.11	- - Of silver, whether or not plated or clad with other precious metal	Change to Subheading 7114.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
376			7114.20	- Of base metal clad with precious metal	Change to Subheading 7114.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.15		Other articles of precious metal or of metal clad with precious metal.	
377			7115.90	- Other	Change to Subheading 7115.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
378			7116.10	- Of natural or cultured pearls	Change to Subheading 7116.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
379			7116.20	- Of precious or semi-precious stones (natural, synthetic, or reconstructed)	Change to Subheading 7116.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		71.17		Imitation jewellery.	
				- Of base metal, whether or not plated with precious metal	
380			7117.11	- - Cuff-links and studs	Change to Subheading 7117.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
381			7117.90	- Other	Change to Subheading 7117.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
Section XV - Base metals and articles of base metal					

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
	Chapter 72			Iron and steel	
382		72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	Change to Heading 72.09 from any other Heading
		72.20		Flat-rolled products of stainless steel, of	
				a width of less than 600 mm.	
				- Not further worked than hot-rolled	
383			7220.11	- - Of a thickness of 4.75 mm or more	Change to Subheading 7220.11 from any other Heading, except from Heading 72.19
384			7220.12	- - Of a thickness of less than 4.75 mm	Change to Subheading 7220.12 from any other Heading, except from Heading 72.19
	Chapter 74			Copper and articles thereof	
385		74.08		Copper wire.	Change to Heading 74.08 from any other Heading, except from Heading 74.07; or A regional value content of not less than 40 percent of the FOB value of the good
386		74.13		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Change to Heading 74.13 from any other Heading, except from Heading 74.07; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 76			Aluminium and articles thereof	
387		76.05		Aluminium wire.	Change to Heading 76.05 from any other Heading, except from Heading 76.04; or A regional value content of not less than 40 percent of the FOB value of the good
388		76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	Change to Heading 76.14 from any other Heading, except from Heading 76.05; or A regional
					value content of not less than 40 percent of the FOB value of the good
	Chapter 81			Other base metals; cermets; articles thereof	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				Magnesium and articles thereof, including waste and scrap.	
				- Unwrought magnesium	
389			8104.30	- Rasplings, turnings and granules, graded according to size; powders	Change to Subheading 8104.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 83			Miscellaneous articles of base metal	
		83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
390			8305.10	- Fittings for loose-leaf binders or files	Change to Subheading 8305.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
391			8305.20	- Staples in strips	Change to Subheading 8305.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
392			8305.90	- Other, including parts	Change to Subheading 8305.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
Section XVI - Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles					
	Chapter 84			Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
		84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
393			8415.10	- Window or wall types, self-contained or "split-system"	A regional value content of not less than 45 percent of the FOB value of the good
		84.79		Machines and mechanical appliances, having individual functions, not specified or included elsewhere in this Chapter.	
				- Other machines and mechanical	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				appliances	
394			8479.81	- - For treating metal, including electric wire coil-winders	Change to Subheading 8479.81 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
395			8479.89	- - Other	Change to Subheading 8479.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				Ball or roller bearings.	
396			8482.10	- Ball bearings	Change to Subheading 8482.10 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 85			Electrical machinery and equipment; and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
		85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
				- Other transformers	
397			8504.50	- Other inductors	Change to Subheading 8504.50 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
		85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
398			8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Change to Subheading 8518.30 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
399			8518.50	- Electric sound amplifier sets	Change to Subheading 8518.50 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.19		Turntables (record-decks), record-players, cassette-players and other sound reproduction apparatus, not incorporating a sound recording device.	
				- Turntable (record-decks)	
400			8519.31	- - With automatic record changing mechanism	Change to Subheading 8519.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.	
401			8522.90	- Other	Change to Subheading 8522.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.25		Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	
402			8525.20	- Transmission apparatus incorporating reception apparatus	Change to Subheading 8525.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.28		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	
				- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	
403			8528.12	- - Colour	Change to Subheading 8528.12 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
404			8529.90	- Other	Change to Subheading 8529.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
				- Other fixed capacitors	
405			8532.22	- - Aluminium electrolytic	Change to Subheading 8532.22 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	
406			8536.10	- Fuses	Change to Subheading 8536.10 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
		85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
				- Other filament lamps, excluding ultra-violet or infra-red lamps	
407			8539.21	- - Tungsten halogen	Change to Subheading 8539.21 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Discharge lamps, other than ultra-violet lamps	
408			8539.31	- - Fluorescent, hot cathode	Change to Subheading 8539.31 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
409			8539.90	- Parts	Change to Subheading 8539.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
				- Cathode-ray television picture tubes, including video monitor cathode-ray tubes	
410			8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	Change to Subheading 8540.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
411			8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	Change to Subheading 8540.40 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
412			8540.60	- Other cathode-ray tubes	Change to Subheading 8540.60 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes	
413			8540.71	- - Magnetrons	Change to Subheading 8540.71 from any other Subheading; or A regional value content of not less than 45 percent of the FOB value of the good
414			8540.72	- - Klystrons	Change to Subheading 8540.72 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
				- Other valves and tubes	
415			8540.89	- - Other	Change to Subheading 8540.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				- Parts	
416			8540.91	- - Of cathode-ray tubes	Change to Subheading 8540.91 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.41		Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	
				- Transistors, other than photosensitive transistors	
417			8541.90	- Parts	Change to Subheading 8541.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
		85.43		Electrical machines and apparatus, having individual functions, not specified or included in this Chapter.	
				- Other machines and apparatus	
418			8543.89	- - Other	Change to Subheading 8543.89 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
	Chapter 87			Vehicles, other than railway or tramway rolling-stock, and parts thereof and accessories thereof	
		87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
419			8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	A regional value content of not less than 45 percent of the FOB value of the good
420			8702.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
		87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	
				- Other vehicles, with spark-ignition internal combustion reciprocating piston engine	
421			8703.21	- - Of a cylinder capacity not exceeding 1,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
422			8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
423			8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
424			8703.24	- - Of a cylinder capacity exceeding 3,000 cc	A regional value content of not less than 45 percent of the FOB value of the good
				- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
425			8703.31	- - Of a cylinder capacity not exceeding 1,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
426			8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	A regional value content of not less than 45 percent of the FOB value of the good
427			8703.33	- - Of a cylinder capacity exceeding 2,500cc	A regional value content of not less than 45 percent of the FOB value of the good
428			8703.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good
		87.04		Motor vehicles for the transport of goods.	
429			8704.10	- Dumpers designed for off-highway use	A regional value content of not less than 45 percent of the FOB value of the good
				- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
430			8704.21	- - Gross vehicle weight not exceeding 5t	A regional value content of not less than 45 percent of the FOB value of the good
431			8704.22	- - g.v.w exceeding 5t but not exceeding 20t	A regional value content of not less than 45 percent of the FOB value of the good
432			8704.23	- - g.v.w exceeding 20t	A regional value content of not less than 45 percent of the FOB value of the good
				- Other, with spark-ignition internal combustion piston engine	
433			8704.31	- - g.w.w not exceeding 5t	A regional value content of not less than 45 percent of the FOB value of the good
434			8704.32	- - g.v.w. exceeding 5t	A regional value content of not less than 45 percent of the FOB value of the good
435			8704.90	- Other	A regional value content of not less than 45 percent of the FOB value of the good
		87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
				- Other parts and accessories	
436			8708.94	- - Steering wheels, steering columns and steering boxes	A regional value content of not less than 45 percent of the FOB value of the good
437			8708.99	- - Other	A regional value content of not less than 45 percent of the FOB value of the good
438		87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	A regional value content of not less than 45 percent of the FOB value of the good
	Chapter 89			Ships, boats and floating structures	
		89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
439			8907.10	- Inflatable rafts	Change to Subheading 8907.10 from any other Heading; or A regional value content of not less than 50 percent of the FOB value of the good
	Section XVIII - Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof				
	Chapter 90			Optical, photographic, cinematographic, measuring, checking, precision, medical	

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
				or surgical instruments and apparatus; parts and accessories thereof	
		90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
				- Objective lenses	
440			9002.11	- - For cameras, projectors or photographic enlargers or reducers	Change to Subheading 9002.11 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
441			9002.19	- - Other	Change to Subheading 9002.19 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
442			9002.20	- Filters	Change to Subheading 9002.20 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
443			9002.90	- Other	Change to Subheading 9002.90 from any other Subheading; or A regional value content of not less than 40 percent of the FOB value of the good
Section XX - Miscellaneous Manufactured Articles					
	Chapter 94			Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
		94.03		Other furniture and parts thereof.	
444			9403.30	- Wooden furniture of a kind used in offices	A regional value content of not less than 60 percent of the FOB value of the good
445			9403.40	- Wooden furniture of a kind used in the kitchen	A regional value content of not less than 60 percent of the FOB value of the good
446			9403.50	- Wooden furniture of a kind used in the bedroom	A regional value content of not less than 60 percent of the FOB value of the good

Serial No	Harmonized System Code			Product Description	Origin Conferring Criteria
447			9403.60	- Other wooden furniture	A regional value content of not less than 60 percent of the FOB value of the good

APPENDIX 3

EXPLANATORY NOTES TO ANNEX 3

1. RVC Calculation Formula

For the purposes of Rule 5 of Annex 3, RVC of a good specified in Appendix 2 shall be calculated in accordance with the formula provided for in paragraph 2 of Rule 4 of Annex 3.

2. Non-Qualifying Operations for Textile and Garment

Notwithstanding any provisions in Annex 3, a good from Chapters 50 through 63 shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination within each paragraph in the territory of that Party, whether or not both RVC and CTC criteria, are satisfied:

- (a) simple combining operations, labeling, ironing or pressing, cleaning or dry cleaning, packaging operations, or any combination thereof;
- (b) cutting to length or width and hemming, stitching or overlocking of fabrics which are readily identifiable as being intended for a particular commercial use;
- (c) trimming and/or joining together of accessory articles, such as straps, bands, beads, cords, rings or eyelets, by sewing, looping, linking or attaching;
- (d) bleaching, waterproofing, decating, shrinking, mercerizing, or similar operations for the purposes of having merely undergone the finishing operations; or
- (e) embroidery which represents less than five (5) percent of the total area of the embroidered goods or embroidery which contributes less than five (5) percent of the total weight of the embroidered goods.

3. Agricultural and Horticultural goods

Agricultural and horticultural goods grown in the territory of an exporting Party shall be treated as originating in the territory of that Party even if they are grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a territory of a third country.

4. Aquacultural goods

Aquacultural goods raised in the territory of an exporting Party shall be treated as originating in the territory of that Party if they are raised from seedstocks such as eggs, frys, fingerlings, glass eels or oyster spats to be normally fed on initial feed such as rotifer or artemia.

27 February 2009

To: ASEAN Economic Ministers

Dear Excellencies:

I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations (hereinafter referred to as “the Agreement on Trade in Goods”) signed at Kuala Lumpur, Malaysia on twenty fourth day of August 2006.

I have further the honour of confirming the understanding of the Parties, in relation to Rule 6 in Annex 3 (hereinafter referred to as “Rule 6”) of the Agreement on Trade in Goods, as follows:

1. List of Goods

- (a) Each Party shall apply Rule 6 to goods listed in its individual list attached hereto. The total number of goods in the individual list of each country shall be one hundred at HS six digits.
- (b) Korea may request amendment of the lists referred to in sub-paragraph (a), which ASEAN Member Countries shall consider in good faith. Such amendment shall be adopted when mutually agreed by Korea and the Party concerned for the list.

2. Origin Conferring

- (a) “Certain goods” in Rule 6 as reflected in the lists referred to in paragraph 1(a) and any subsequent amendments, which are re-imported as the goods that do not undergo any process beyond operations within the territory of the re-importing Party for export as set out in Rule 8 of Annex 3 of the Agreement on Trade in Goods shall be deemed to be originating in the territory of the Party, provided that:
 - (i) the total value of non-originating input¹ does not exceed 40 per cent of the FOB price of the final good for which originating status is claimed; and
 - (ii) the value of originating materials exported from a Party is not less than 60 per cent of the total value of materials used in manufacturing the final good.

¹ "total value of non-originating input" shall mean the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside Korea and ASEAN Member Countries, including transport costs.

- (b) Except as otherwise provided in this Note, relevant rules in Annex 3 of the Agreement on Trade in Goods shall be applied *mutatis mutandis* to the origin conferring of the goods to which Rule 6 applies.
3. Specific Procedures for the Implementation of Rule 6
- (a) Certificate of origin for goods covered by Rule 6 shall be issued by the issuing authority² of the exporting Party in accordance with Appendix 1 of the Annex 3 of the Agreement on Trade in Goods (hereinafter referred to as “Appendix 1”).
 - (b) The issuing authority of the exporting Party shall indicate in the certificate of origin that the good is covered by Rule 6.
 - (c) Except as otherwise provided in this Note, the relevant rules in Appendix 1 shall be applied *mutatis mutandis* to the goods to which Rule 6 applies.
 - (d) Korea shall assist the customs authority of importing Party to conduct verification on goods covered by Rule 6 in accordance with Rules 14, 15 and 16 of Appendix 1.
4. Special Safeguard
- (a) When a Party determines that there is an increase of importation of a good covered by Rule 6 into the territory of that Party in such quantities and under such conditions as to cause, or threaten to cause, serious injury to its domestic industry, that Party shall be free to suspend the application of Rule 6 to such a good for such a period of time as it may consider necessary to prevent or remedy such injury or threat to cause injury to the domestic industry of the Party.
 - (b) A Party that intends to suspend the application of Rule 6 pursuant to sub-paragraph (a) shall notify to Korea two months in advance of the start of the suspension period and afford Korea an opportunity to exchange views with it in respect of the proposed suspension.
 - (c) The period mentioned in sub-paragraph (a) of this paragraph may be extended provided that the Party has taken the action of suspension (hereinafter referred to as “Suspending Party”) has determined that the suspension continues to be necessary to prevent or remedy injury.
 - (d) In critical circumstances, where delay would cause damage which would be difficult to repair, the suspension of the application of Rule 6 under sub-paragraph (a) of this paragraph may be taken provisionally without

² With regard to Korea, issuing authority means the Korean customs authority.

two months advance notification to Korea, on the condition that notification shall be made before such suspension takes effect.

- (e) When a Party has made a determination mentioned in sub-paragraph (a) and the requirements set out in sub-paragraph (b) are fulfilled, the Party concerned may suspend the application of Rule 6 unilaterally and unconditionally, including as follows:
 - (i) there shall be no obligation to prove that there is serious injury;
 - (ii) there shall be no obligation for advance consultation;
 - (iii) there shall be no limit to the duration or frequency of suspension;
and
 - (iv) there shall be no obligation for compensation.

5. Annual Review

- (a) Parties shall review the implementation and operation of Rule 6 at the Implementing Committee which shall convene in accordance with paragraph 6 of Article 5.3 of the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations. For this purpose:
 - (i) the exporting Party shall provide to the Implementing Committee a brief factual report on the operation of Rule 6, including export statistics of each good listed in the attached lists referred to in paragraph 1(a) to the importing Parties during the previous one-year period; and
 - (ii) the importing Party shall provide upon the request of the Implementing Committee information pertaining to denial of claims for preferential tariff treatment, if any, including the number of Certificates of Origin not accepted, and reasons for denial.
- (b) The Implementing Committee may request such additional information as it may consider necessary for its review of the implementation and operation of Rule 6 from the exporting Party.
- (c) Taking into account the result of the review provided for in sub-paragraph (a), the Implementing Committee may make recommendations as they may consider necessary.

6. Option of Rescinding

Anytime five years after the entry into force of the Agreement on Trade in Goods, an ASEAN Member Country will have an option of rescinding the application of this Note when it determines, on the basis of a review and on its own discretion, that its interests have been seriously damaged as a consequence of the application of Rule 6.

7. Any dispute concerning the interpretation, implementation or application of this Note shall not be subject to the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations.

8. Nothing in this Note shall affect the rights and obligations of the Parties under the Agreement on Trade in Goods, including Article 9 (Safeguard Measures) thereof.

I have further the honour of proposing that the Exchange of Notes between the Republic of Korea and the ASEAN Member Countries regarding the Implementation and Monitoring of Rule 6, dated 24Th August 2006, shall be replaced and superceded by this Exchange of Note.

I would be grateful if you would confirm that the understanding of my Government as stated above is shared by your Government and that this understanding, during its period of validity, shall be treated as an integral part of the Agreement on Trade in Goods.

Sincerely,

KIM JONG-HOON

Minister for Trade

Ministry of Foreign Affairs and Trade

Republic of Korea

cc.:

Surin Pitsuwan

Secretary General of ASEAN

ASEAN Economic Ministers

Lim Jock Seng

Second Minister of Foreign Affairs and Trade

Brunei Darussalam

Cham Prasidh

Senior Minister and Minister of Commerce
Kingdom of Cambodia

Mari Elka Pangestu

Minister of Trade
The Republic of Indonesia

Nam Viyaketh

Minister of Industry and Commerce
The Lao People's Democratic Republic

Tan Sri Muhyiddin Yassin

Minister of International Trade and Industry
Malaysia

U Soe Tha

Minister for National Planning and Economic Development
The Union of Myanmar

Peter B. Favila

Secretary of Trade and Industry
The Republic of the Philippines

Lim Hng Kiang

Minister for Trade and Industry
The Republic of Singapore

Porntiva Nakasai

Minister of Commerce
The Kingdom of Thailand

Vu Huy Hoang

Minister of Industry and Trade
The Socialist Republic of Viet Nam

27 February 2009

H.E. Mr. Kim Jong-Hoon
Minister for Trade
Ministry of Foreign Affairs and Trade
Republic of Korea

Your Excellency,

I have the honour to acknowledge the receipt of your letter dated 27 February 2009, which reads as follows:

“I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations (hereinafter referred to as “the Agreement on Trade in Goods”) signed at Kuala Lumpur, Malaysia on twenty fourth day of August 2006.

I have further the honour of confirming the understanding of the Parties, in relation to Rule 6 in Annex 3 (hereinafter referred to as “Rule 6”) of the Agreement on Trade in Goods, as follows:

1. List of Goods

- (c) Each Party shall apply Rule 6 to goods listed in its individual list attached hereto. The total number of goods in the individual list of each country shall be one hundred at HS six digits.
- (b) Korea may request amendment of the lists referred to in sub-paragraph (a), which ASEAN Member Countries shall consider in good faith. Such amendment shall be adopted when mutually agreed by Korea and the Party concerned for the list.

2. Origin Conferring

- (a) “Certain goods” in Rule 6 as reflected in the lists referred to in paragraph 1(a) and any subsequent amendments, which are re-imported as the goods that do not undergo any process beyond operations within the territory of the re-importing Party for export as set out in Rule 8 of Annex 3 of the Agreement on Trade in Goods shall be deemed to be originating in the territory of the Party, provided that:
 - (i) the total value of non-originating input¹³ does not exceed 40 per cent of the FOB price of the final good for which originating

¹³ "total value of non-originating input" shall mean the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside Korea and ASEAN Member Countries, including transport costs.

status is claimed; and

- (ii) the value of originating materials exported from a Party is not less than 60 per cent of the total value of materials used in manufacturing the final good.
- (b) Except as otherwise provided in this Note, relevant rules in Annex 3 of the Agreement on Trade in Goods shall be applied *mutatis mutandis* to the origin conferring of the goods to which Rule 6 applies.

3. Specific Procedures for the Implementation of Rule 6

- (a) Certificate of origin for goods covered by Rule 6 shall be issued by the issuing authority¹⁴ of the exporting Party in accordance with Appendix 1 of the Annex 3 of the Agreement on Trade in Goods (hereinafter referred to as “Appendix 1”).
- (d) The issuing authority of the exporting Party shall indicate in the certificate of origin that the good is covered by Rule 6.
- (c) Except as otherwise provided in this Note, the relevant rules in Appendix 1 shall be applied *mutatis mutandis* to the goods to which Rule 6 applies.
- (d) Korea shall assist the customs authority of importing Party to conduct verification on goods covered by Rule 6 in accordance with Rules 14, 15 and 16 of Appendix 1.

4. Special Safeguard

- (a) When a Party determines that there is an increase of importation of a good covered by Rule 6 into the territory of that Party in such quantities and under such conditions as to cause, or threaten to cause, serious injury to its domestic industry, that Party shall be free to suspend the application of Rule 6 to such a good for such a period of time as it may consider necessary to prevent or remedy such injury or threat to cause injury to the domestic industry of the Party.
- (b) A Party that intends to suspend the application of Rule 6 pursuant to sub-paragraph (a) shall notify to Korea two months in advance of the start of the suspension period and afford Korea an opportunity to exchange views with it in respect of the proposed suspension.
- (c) The period mentioned in sub-paragraph (a) of this paragraph may be extended provided that the Party has taken the action of suspension (hereinafter referred to as “Suspending Party”) has determined that the suspension continues to be necessary to prevent or remedy injury.

¹⁴ With regard to Korea, issuing authority means the Korean customs authority.

- (d) In critical circumstances, where delay would cause damage which would be difficult to repair, the suspension of the application of Rule 6 under sub-paragraph (a) of this paragraph may be taken provisionally without two months advance notification to Korea, on the condition that notification shall be made before such suspension takes effect.
- (e) When a Party has made a determination mentioned in sub-paragraph (a) and the requirements set out in sub-paragraph (b) are fulfilled, the Party concerned may suspend the application of Rule 6 unilaterally and unconditionally, including as follows:
 - (i) there shall be no obligation to prove that there is serious injury;
 - (ii) there shall be no obligation for advance consultation;
 - (iii) there shall be no limit to the duration or frequency of suspension; and
 - (iv) there shall be no obligation for compensation.

5. Annual Review

- (a) Parties shall review the implementation and operation of Rule 6 at the Implementing Committee which shall convene in accordance with paragraph 6 of Article 5.3 of the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations. For this purpose:
 - (i) the exporting Party shall provide to the Implementing Committee a brief factual report on the operation of Rule 6, including export statistics of each good listed in the attached lists referred to in paragraph 1(a) to the importing Parties during the previous one-year period; and
 - (ii) the importing Party shall provide upon the request of the Implementing Committee information pertaining to denial of claims for preferential tariff treatment, if any, including the number of Certificates of Origin not accepted, and reasons for denial.
- (b) The Implementing Committee may request such additional information as it may consider necessary for its review of the implementation and operation of Rule 6 from the exporting Party.
- (c) Taking into account the result of the review provided for in sub-paragraph (a), the Implementing Committee may make recommendations

as they may consider necessary.

6. Option of Rescinding

Anytime five years after the entry into force of the Agreement on Trade in Goods, an ASEAN Member Country will have an option of rescinding the application of this Note when it determines, on the basis of a review and on its own discretion, that its interests have been seriously damaged as a consequence of the application of Rule 6.

7. Any dispute concerning the interpretation, implementation or application of this Note shall not be subject to the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations.

8. Nothing in this Note shall affect the rights and obligations of the Parties under the Agreement on Trade in Goods, including Article 9 (Safeguard Measures) thereof.

I have further the honour of proposing that the Exchange of Notes between the Republic of Korea and the ASEAN Member Countries regarding the Implementation and Monitoring of Rule 6, dated 24Th August 2006, shall be replaced and superceded by this Exchange of Note.

I would be grateful if you would confirm that the understanding of my Government as stated above is shared by your Government and that this understanding, during its period of validity, shall be treated as an integral part of the Agreement on Trade in Goods."

I have the honour of confirming that this understanding is shared by my Government and that this understanding shall constitute an integral part of the Agreement on Trade in Goods.

Sincerely,

LIM JOCK SENG

Second Minister for Foreign Affairs and Trade
Brunei Darussalam

CHAM PRASIDH

Senior Minister and Minister of Commerce
Kingdom of Cambodia

MARI ELKA PANGESTU

Minister of Trade
The Republic of Indonesia

NAM VIYAKETH

Minister of Industry and Commerce
The Lao People's Democratic Republic

TAN SRI MUHYIDDIN YASSIN

Minister of International Trade and Industry
Malaysia

U SOE THA

Minister of National Planning and Economic Development
The Union of Myanmar

PETER B. FAVILA

Secretary of Trade and Industry
The Republic of the Philippines

LIM HNG KIANG

Minister for Trade and Industry
The Republic of Singapore

PORNTIVA NAKASAI

Minister of Commerce
The Kingdom of Thailand

VU HUY HOANG

Minister of Industry and Trade
The Socialist Republic of Viet Nam

cc.:

Surin Pitsuwan

Secretary General of ASEAN

BRUNEI DARUSSALAM

No.	HS 2002	Description of Goods	HS 2007	Description of Goods
1	4016.99	- - Other	4016.99	- - Other
2	4202.11	- - With outer surface of leather, of composition leather or of patent leather	4202.11	- - With outer surface of leather, of composition leather or of patent leather
3	4202.12	- - With outer surface of plastics or of textile materials	4202.12	- - With outer surface of plastics or of textile materials
4	4202.19	- - Other	4202.19	- - Other
5	4202.21	- - With outer surface of leather, of composition leather or of patent leather	4202.21	- - With outer surface of leather, of composition leather or of patent leather
6	4202.22	- - With outer surface of plastic sheeting or of textile materials	4202.22	- - With outer surface of plastic sheeting or of textile materials
7	4202.91	- - With outer surface of leather, of composition leather or of patent leather	4202.91	- - With outer surface of leather, of composition leather or of patent leather
8	4202.92	- - With outer surface of plastic sheeting or of textile materials	4202.92	- - With outer surface of plastic sheeting or of textile materials
9	4202.99	- - Other	4202.99	- - Other
10	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.
11	6107.11	- - Of cotton	6107.11	- - Of cotton
12	6107.12	- - Of man-made fibres	6107.12	- - Of man-made fibres
13	6107.19	- - Of other textile materials	6107.19	- - Of other textile materials
14	6107.91	- - Of cotton	6107.91	- - Of cotton
15	6107.92	- - Of man-made fibres	ex6107.99	- - Of other textile materials
16	6107.99	- - Of other textile materials	ex6107.99	- - Of other textile materials
17	6108.21	- - Of cotton	6108.21	- - Of cotton
18	6108.22	- - Of man-made fibres	6108.22	- - Of man-made fibres
19	6108.29	- - Of other textile materials	6108.29	- - Of other textile materials
20	6108.91	- - Of cotton	6108.91	- - Of cotton
21	6108.92	- - Of man-made fibres	6108.92	- - Of man-made fibres
22	6108.99	- - Of other textile materials	6108.99	- - Of other textile materials
23	6109.10	- Of cotton	6109.10	- Of cotton
24	6111.20	- Of cotton	6111.20	- Of cotton
25	6115.19	- - Of other textile materials	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.29	- - Of other textile materials
26	6115.20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex

BRUNEI DARUSSALAM

No.	HS 2002	Description of Goods	HS 2007	Description of Goods
27	6115.92	- - Of cotton	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.95	- - Of cotton
28	6115.93	- - Of synthetic fibres	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.96	- - Of synthetic fibres
29	6115.99	- - Of other textile materials	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.99	- - Of other textile materials
30	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like
31	6117.20	- Ties, bow ties and cravats	6117.80	- Other accessories
32	6117.90	- Parts	6117.90	- Parts
33	6201.11	- - Of wool of fine animal hair	6201.11	- - Of wool or fine animal hair
34	6201.12	- - Of cotton	6201.12	- - Of cotton
35	6201.13	- - Of man-made fibres	6201.13	- - Of man-made fibres
36	6201.92	- - Of cotton	6201.92	- - Of cotton
37	6201.93	- - Of man-made fibres	6201.93	- - Of man-made fibres
38	6202.12	- - Of cotton	6202.12	- - Of cotton
39	6202.13	- - Of man made fibres	6202.13	- - Of man-made fibres
40	6202.92	- - Of cotton	6202.92	- - Of cotton
41	6202.93	- - Of man-made fibres	6202.93	- - Of man-made fibres
42	6203.12	- - Of synthetic fibres	6203.12	- - Of synthetic fibres
43	6203.19	- - Of other textile materials	6203.19	- - Of other textile materials
44	6203.21	- - Of wool or fine animal hair	ex6203.29	- - Of other textile materials
45	6203.31	- - Of wool or fine animal hair	6203.31	- - Of wool or fine animal hair
46	6203.32	- - Of cotton	6203.32	- - Of cotton
47	6203.33	- - Of synthetic fibres	6203.33	- - Of synthetic fibres
48	6203.42	- - Of cotton:	6203.42	- - Of cotton
49	6203.43	- - Of synthetic fibres	6203.43	- - Of synthetic fibres
50	6203.49	- - Of other textile materials	6203.49	- - Of other textile materials
51	6204.11	- - Of wool or fine animal hair	6204.11	- - Of wool or fine animal hair
52	6204.12	- - Of cotton	6204.12	- - Of cotton
53	6204.13	- - Of synthetic fibres	6204.13	- - Of synthetic fibres
54	6204.31	- - Of wool or fine animal hair	6204.31	- - Of wool or fine animal hair
55	6204.32	- - Of cotton	6204.32	- - Of cotton
56	6204.33	- - Of synthetic fibres	6204.33	- - Of synthetic fibres
57	6204.39	- - Of other textile materials	6204.39	- - Of other textile materials
58	6204.41	- - Of wool or fine animal hair	6204.41	- - Of wool or fine animal hair
59	6204.42	- - Of cotton	6204.42	- - Of cotton
60	6204.43	- - Of synthetic fibres	6204.43	- - Of synthetic fibres
61	6204.44	- - Of artificial fibres	6204.44	- - Of artificial fibres
62	6204.49	- - Of other textile materials	6204.49	- - Of other textile materials
63	6204.51	- - Of wool or fine animal hair	6204.51	- - Of wool or fine animal hair
64	6204.52	- - Of cotton	6204.52	- - Of cotton
65	6204.53	- - Of synthetic fibres	6204.53	- - Of synthetic fibres
66	6204.59	- - Of other textile materials	6204.59	- - Of other textile materials
67	6204.61	- - Of wool or fine animal hair	6204.61	- - Of wool or fine animal hair

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No.	HS 2002	Description of Goods	HS 2007	Description of Goods
68	6204.62	- - Of cotton	6204.62	- - Of cotton
69	6204.63	- - Of synthetic fibres	6204.63	- - Of synthetic fibres
70	6204.69	- - Of other textile materials	6204.69	- - Of other textile materials
71	6205.10	- Of wool or fine animal hair	ex6205.90	- Of other textile materials
72	6205.20	- Of cotton	6205.20	- Of cotton
73	6205.30	- Of man-made fibres	6205.30	- Of man-made fibres
74	6205.90	- Of other textile materials	ex6205.90	- Of other textile materials
75	6206.10	Of silk or silk waste	6206.10	- Of silk or silk waste
76	6206.30	- Of cotton	6206.30	- Of cotton
77	6206.40	- Of man-made fibres	6206.40	- Of man-made fibres
78	6206.90	- Of other textile materials	ex6206.90	- Of other textile materials
79	6207.21	- - Of cotton	6207.21	- - Of cotton
80	6211.20	- Ski suits	6211.20	- Ski suits
81	6211.41	- - Of wool or fine animal hair	6211.41	- - Of wool or fine animal hair
82	6211.42	- - Of cotton	6211.42	- - Of cotton
83	6211.43	- - Of man-made fibres	6211.43	- - Of man-made fibres
84	6212.10	- Brassières	6212.10	- Brassières
85	6212.20	- Girdles and panty girdles	6212.20	- Girdles and panty-girdles
86	6212.90	- Other	6212.90	- Other
87	6213.10	- Of silk or silk waste	ex6213.90	- Of other textile materials
88	6213.20	- Of cotton	6213.20	- Of cotton
89	6213.90	- Of other textile materials	ex6213.90	- Of other textile materials
90	6214.10	- Of silk or silk waste	6214.10	- Of silk or silk waste
91	6214.20	- Of wool or fine animal hair	6214.20	- Of wool or fine animal hair
92	6214.30	- Of synthetic fibres	6214.30	- Of synthetic fibres
93	6214.90	- Of other textile materials	6214.90	- Of other textile materials
94	6216.00	Gloves, mittens and mitts	6216.00	Gloves, mittens and mitts.
95	8424.90	- Parts	8424.90	- Parts
			ex8486.90	- Parts and accessories
96	9113.20	- Of base metal, whether or not gold or silver plated	9113.20	- Of base metal, whether or not gold- or silver-plated
97	9113.90	- Other	9113.90	- Other
98	9502.10	- Dolls, whether or not dressed	9503.00.21	- - Dolls, whether or not dressed
99	9503.41	- - Stuffed	9503.00.60	- Stuffed toys representing animals or non-human creatures
100	9503.49	- - Other	9503.00.99	- - Other

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

CAMBODIA

No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	2923.90	- Other	2923.90	- Other
2	3907.10	- Polyacetals	3907.10	- Polyacetals
3	3907.20	- Other polyethers	3907.20	- Other polyethers
4	3908.10	- Polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:
5	3910.00	Silicones in primary forms	3910.00	Silicones in primary forms.
6	3923.10	- Boxes, cases, crates and similar articles	3923.10	- Boxes, cases, crates and similar articles
7	3923.30	- Carboys, bottles, flasks and similar articles	3923.30	- Carboys, bottles, flasks and similar articles:
8	3923.50	- Stoppers, lids, caps and other closures	3923.50	- Stoppers, lids, caps and other closures
9	3923.90	- Other	3923.90	- Other
10	3926.90	- Other	3006.91	- - Appliances identifiable for ostomy use
			ex3926.90	- Other:
			ex8536.70	- Connectors for optical fibres, optical fibres bundles or cables
11	6107.11	- - Of cotton	6107.11	- - Of cotton
12	6107.12	- - Of man-made fibres	6107.12	- - Of man-made fibres
13	6107.19	- - Of other textile materials	6107.19	- - Of other textile materials
14	6107.91	- - Of cotton	6107.91	- - Of cotton
15	6107.92	- - Of man-made fibres	ex6107.99	- - Of other textile materials
16	6107.99	- - Of other textile materials	ex6107.99	- - Of other textile materials
17	6108.21	- - Of cotton	6108.21	- - Of cotton
18	6108.22	- - Of man-made fibres	6108.22	- - Of man-made fibres
19	6108.29	- - Of other textile materials	6108.29	- - Of other textile materials
20	6108.91	- - Of cotton	6108.91	- - Of cotton
21	6108.92	- - Of man-made fibres	6108.92	- - Of man-made fibres
22	6108.99	- - Of other textile materials	6108.99	- - Of other textile materials
23	6111.20	- Of cotton	6111.20	- Of cotton
24	6114.20	- Of cotton	6114.20	- Of cotton
25	6115.19	- - Of other textile materials	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.29	- - Of other textile materials:
26	6115.20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:
27	6115.92	- - Of cotton	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.95	- - Of cotton
28	6115.93	- - Of synthetic fibres	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.96	- - Of synthetic fibres

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
29	6115.99	- - Of other textile materials	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.99	- - Of other textile materials
30	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:
31	6117.20	- Ties, bow ties and cravats	ex6117.80	- Other accessories:
32	6117.90	- Parts	6117.90	- Parts
33	6201.11	- - Of wool of fine animal hair	6201.11	- - Of wool or fine animal hair
34	6201.12	- - Of cotton	6201.12	- - Of cotton
35	6201.13	- - Of man-made fibres	6201.13	- - Of man-made fibres
36	6201.92	- - Of cotton	6201.92	- - Of cotton
37	6201.93	- - Of man-made fibres	6201.93	- - Of man-made fibres
38	6202.12	- - Of cotton	6202.12	- - Of cotton
39	6202.13	- - Of man-made fibres	6202.13	- - Of man-made fibres
40	6202.92	- - Of cotton	6202.92	- - Of cotton
41	6202.93	- - Of man-made fibres	6202.93	- - Of man-made fibres
42	6203.12	- - Of synthetic fibres	6203.12	- - Of synthetic fibres
43	6203.19	- - Of other textile materials	6203.19	- - Of other textile materials:
44	6203.21	- - Of wool or fine animal hair	ex6203.29	- - Of other textile materials
45	6203.31	- - Of wool or fine animal hair	6203.31	- - Of wool or fine animal hair
46	6203.32	- - Of cotton	6203.32	- - Of cotton
47	6203.33	- - Of synthetic fibres	6203.33	- - Of synthetic fibres
48	6203.42	- - Of cotton	6203.42	- - Of cotton:
49	6203.43	- - Of synthetic fibres	6203.43	- - Of synthetic fibres
50	6203.49	- - Of other textile materials	6203.49	- - Of other textile materials
51	6204.11	- - Of wool or fine animal hair	6204.11	- - Of wool or fine animal hair
52	6204.12	- - Of cotton	6204.12	- - Of cotton
53	6204.13	- - Of synthetic fibres	6204.13	- - Of synthetic fibres
54	6204.31	- - Of wool or fine animal hair	6204.31	- - Of wool or fine animal hair
55	6204.32	- - Of cotton	6204.32	- - Of cotton
56	6204.33	- - Of synthetic fibres	6204.33	- - Of synthetic fibres
57	6204.39	- - Of other textile materials	6204.39	- - Of other textile materials
58	6204.41	- - Of wool or fine animal hair	6204.41	- - Of wool or fine animal hair
59	6204.42	- - Of cotton	6204.42	- - Of cotton
60	6204.43	- - Of synthetic fibres	6204.43	- - Of synthetic fibres
61	6204.44	- - Of artificial fibres	6204.44	- - Of artificial fibres
62	6204.49	- - Of other textile materials	6204.49	- - Of other textile materials
63	6204.51	- - Of wool or fine animal hair	6204.51	- - Of wool or fine animal hair
64	6207.21	- - Of cotton	6207.21	- - Of cotton
65	6212.10	- Brassières	6212.10	- Brassières:
66	6212.20	- Girdles and panty-girdles	6212.20	- Girdles and panty-girdles:
67	6212.90	- Other	6212.90	- Other:
68	6213.10	- Of silk or silk waste	ex6213.90	- Of other textile materials
69	6213.20	- Of cotton	6213.20	- Of cotton
70	6401.10	- Footwear incorporating a protective metal toe-cap	6401.10	- Footwear incorporating a protective metal toe-cap
71	6401.91	- - Covering the knee	ex6401.99	- - Other
72	6401.92	- - Covering the ankle but not covering the knee	6401.92	- - Covering the ankle but not covering the knee
73	6401.99	- - Other	ex6401.99	- - Other
74	6402.12	- - Ski-boots, cross-country ski footwear and snowboard boots	6402.12	- - Ski-boots, cross-country ski footwear and snowboard boots

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
75	6402.19	- - Other	6402.19	- - Other
76	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs
77	6402.30	- Other footwear, incorporating a protective metal toe-cap	ex6402.91	- - Covering the ankle:
			ex6402.99	- - Other
78	6402.91	- - Covering the ankle	ex6402.91	- - Covering the ankle:
79	6402.99	- - Other	ex6402.99	- - Other
80	6403.12	- - Ski-boots, cross-country ski footwear and snowboard boots	6403.12	- - Ski-boots, cross-country ski footwear and snowboard boots
81	6403.19	- - Other	6403.19	- - Other:
82	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
83	6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	ex6403.91	- - Covering the ankle
			ex6403.99	- - Other
84	6403.40	- Other footwear, incorporating a protective metal toe-cap	6403.40	- Other footwear, incorporating a protective metal toe-cap
85	6403.51	- - Covering the ankle	6403.51	- - Covering the ankle
86	6403.59	- - Other	6403.59	- - Other
87	6403.91	- - Covering the ankle	6403.91	- - Covering the ankle
88	6403.99	- - Other	6403.99	- - Other
89	6404.11	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	6404.11	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:
90	6404.19	- - Other	6404.19	- - Other
91	6404.20	- Footwear with outer soles of leather or composition leather	6404.20	- Footwear with outer soles of leather or composition leather
92	6405.10	- With uppers of leather or composition leather	6405.10	- With uppers of leather or composition leather
93	6405.20	- With uppers of textile materials	6405.20	- With uppers of textile materials
94	6405.90	- Other	6405.90	- Other
95	6406.10	- Uppers and parts thereof, other than stiffeners	6406.10	- Uppers and parts thereof, other than stiffeners:
96	6406.20	- Outer soles and heels, of rubber or plastics	6406.20	- Outer soles and heels, of rubber or plastics
97	6406.91	- - Of wood	6406.91	- - Of wood
98	6406.99	- - Of other materials	6406.99	- - Of other materials:
99	7015.10	- Glasses for corrective spectacles	7015.10	- Glasses for corrective spectacles
100	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

INDONESIA

No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	2923.90	Other	2923.90	- Other
2	3907.10	Polyacetals	3907.10	- Polyacetals :
3	3907.20	Other polyethers	3907.20	- Other polyethers :
4	3908.10	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6.12
5	3910.00	Silicones in primary forms	3910.00	- In dispersions or in the form of solutions
6	4016.99	Other	4016.99	- - Other :
7	4202.11	With outer surface of leather of composition leather or of patent leather	4202.11	- - With outer surface of leather, of composition leather or of patent leather:
8	4202.12	-- With outer surface of plastics or of textile materials	4202.12	- - With outer surface of plastics or of textile materials :
9	4202.19	Other	4202.19	- - Other :
10	4202.21	With outer surface of leather, of composition leather or of patent leather	4202.21	- - With outer surface of leather, of composition leather or of patent leather
11	4202.22	With outer surface of plastic sheeting or of textile materials	4202.22	- - With outer surface of plastic sheeting or of textile materials
12	4202.29	Other	4202.29	- - Other
13	4202.91	With outer surface of leather, of composition leather or of patent leather	4202.91	- - With outer surface of leather, of composition leather or of patent leather:
14	4202.92	With outer surface of plastic sheeting or of textile materials	4202.92	- - With outer surface of plastic sheeting or of textile materials :
15	4202.99	Other	4202.99	- - Other :
16	4203.10	Articles of apparel	4203.10	- Articles of apparel
17	4203.21	Specially designed for use in sports	4203.21	- - Specially designed for use in sports
18	5810.91	Of cotton	5810.91	- - Of cotton
19	5810.92	Of man-made fibres	5810.92	- - Of man-made fibres
20	5811.00	Quilted textile products in the piece, composed of one or more layers of textile assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.
21	6302.31	Of cotton	6302.31	- - Of cotton
22	6302.32	Of man-made fibres	6302.32	- - Of man-made fibres :
23	6302.51	Of cotton	6302.51	- - Of cotton :
24	6302.53	Of man-made fibres	6302.53	- - Of man-made fibres :
25	6302.60	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton :
26	6302.91	Of cotton	6302.91	- - Of cotton :
27	6302.93	Of man-made fibres	6302.93	- - Of man-made fibres :
28	6303.91	Of cotton	6303.91	- - Of cotton
29	6303.92	Of synthetic fibres	6303.92	- - Of synthetic fibres

INDONESIA

No	HS 2002	Description of Goods	HS 2007	Description of Goods
30	6304.19	Other	6304.19	- - Other :
31	6304.92	Not knitted or crocheted, of cotton	6304.92	- - Not knitted or crocheted, of cotton
32	7015.10	Glasses for corrective spectacles	7015.10	- Glasses for corrective spectacles
33	7116.20	Of precious or semi-precious stones (natural, synthetic, or reconstructed)	7116.20	- Of precious or semi-precious stones (natural, synthetic, or reconstructed)
34	7117.11	Cuff-links and studs	7117.11	- - Cuff-links and studs :
35	7419.99	Other	ex 7419.99	- - Other :
			ex 8536.70	- Connectors for optical fibres, optical fibres bundles or cables
36	8207.30	Tools for pressing, stamping or punching	8207.30	- Tools for pressing, stamping or punching
37	8215.91	Plated with precious metal	8215.91	- - Plated with precious metal
38	8215.99	Other	8215.99	- - Other
39	8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines :
40	8421.21	-- For filtering or purifying water	8421.21	- - For filtering or purifying water :
41	8421.22	For filtering or purifying beverages other than water	8421.22	- - For filtering or purifying beverages other than water :
42	8421.23	Oil or petrol-filters for internal combustion engines	8421.23	- - Oil or petrol-filters for internal combustion engines :
43	8421.29	Other	8421.29	- - Other :
44	8421.31	Intake air filters for internal combustion engines	8421.31	- - Intake air filters for internal combustion engines :
45	8424.90	Parts	8424.90	- Parts :
			ex 8486.90	- Parts and accessories :
46	8473.10	Parts and accessories of the machines of heading 84.69	8473.10	- Parts and accessories of the machines of heading 84.69 :
47	8480.71	Injection or compression types	8480.71	- - Injection or compression types
			ex 8486.40	- Machines and apparatus specified in Note 9(C) to this Chapter :
48	8504.31	Having a power handling capacity not exceeding 1 kVA	8504.31	- - Having a power handling capacity not exceeding 1 kVA :
49	8504.40	Static converters	8504.40	- Static converters :
50	8504.90	Parts	8504.90	- Parts :
51	8512.20	Other lighting or visual signaling equipment	8512.20	- Other lighting or visual signalling equipment :
52	8512.90	Parts	8512.90	- Parts :
53	8516.80	Electric heating resistors	8516.80	- Electric heating resistors :
54	8517.90	Parts	ex 8517.70	- Parts :
			ex 8443.99	- - Other :
55	8529.90	Other	ex 8517.70	- Parts :
			ex 8529.90	- Other :
56	8534.00	Printed circuits	8534.00	- Single-sided

INDONESIA

No	HS 2002	Description of Goods	HS 2007	Description of Goods
57	8536.30	Other apparatus for protecting electrical circuits	8536.30	- Other apparatus for protecting electrical circuits
58	8536.50	Other switches	8536.50	- Other switches :
59	8536.69	Plugs and sockets	8536.69	- - Plugs and sockets :
60	8536.90	Other apparatus	8536.90	- Other apparatus :
61	8538.90	Other	8538.90	- Other :
62	8539.29	Other	8539.29	- - Other :
63	8539.39	Other	8539.39	- - Other :
64	8540.91	Of cathode-ray tubes	8540.91	- - Of cathode-ray tubes
65	8543.89	Other	ex 8486.10	- Machines and apparatus for the manufacture of boules or wafers :
			ex 8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits :
			ex 8486.30	- Machines and apparatus for the manufacture of flat panel displays :
			ex 8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter :
			ex 8523.52	- - "Smart cards"
66	8544.41	Fitted with connectors	ex 8544.42	- - Fitted with connectors :
67	8544.70	Optical fibre cables: [ITA1/A-099]	8544.70	- Optical fibre cables:
68	8714.99	Other	8714.99	- - Other:
69	9013.80	Other devices, appliances and instruments	9013.80	- Other devices, appliances and instruments :
70	9101.11	With mechanical display only	9101.11	- - With mechanical display only
71	9101.12	With opto-electronic display only	ex 9101.19	- - Other
72	9101.19	Other	ex 9101.19	- - Other
73	9101.21	With automatic winding	9101.21	- - With automatic winding
74	9101.29	Other	9101.29	- - Other
75	9101.91	Electrically operated	9101.91	- - Electrically operated
76	9101.99	Other	9101.99	- - Other
77	9102.11	With mechanical display only	9102.11	- - With mechanical display only
78	9102.12	With opto-electronic display only	9102.12	- - With opto-electronic display only
79	9102.19	Other	9102.19	- - Other
80	9102.21	With automatic winding	9102.21	- - With automatic winding
81	9102.29	Other	9102.29	- - Other
82	9102.91	Electrically operated	9102.91	- - Electrically operated:
83	9102.99	Other	9102.99	- - Other
84	9111.10	Cases of precious metal or of metal clad with precious metal	9111.10	- Cases of precious metal or of metal clad with precious metal
85	9111.20	Cases of base metal, whether or not gold- or silver-plated	9111.20	- Cases of base metal, whether or not gold- or silver-plated
86	9111.80	Other cases	9111.80	- Other cases
87	9111.90	Parts	9111.90	- Parts

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
88	9112.20	Cases	9112.20	- Cases
89	9112.90	Parts	9112.90	- Parts
90	9113.10	Of precious metal or of metal clad with precious metal	9113.10	- Of precious metal or of metal clad with precious metal
91	9113.20	Of base metal, whether or not gold- or silver-plated	9113.20	- Of base metal, whether or not gold- or silver-plated
92	9113.90	Other	9113.90	- Other
93	9114.10	Springs, including hair-springs	9114.10	- Springs, including hair-springs
94	9114.20	Jewels	9114.20	- Jewels
95	9114.30	Dials	9114.30	- Dials
96	9114.40	Plates and bridges	9114.40	- Plates and bridges
97	9114.90	Other	9114.90	- Other
98	9404.90	Other	9404.90	- Other:
99	9502.91	Garments and accessories therefore, footwear and headgear	9503.00.22	- - - Garments and garments accessories; footwear and headgear
100	9503.49	Other	9503.00.99	- - Other

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

LAO PDR

No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	2923.90	- Other	2923.90	- Other
2	3907.10	- Polyacetals	3907.10	- Polyacetals
3	3907.20	- Other polyethers	3907.20	- Other polyethers
4	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12
5	3910.00	Silicones in primary forms.	3910.00	Silicones in primary forms.
6	4016.99	-- Other	4016.99	- - Other
7	4202.11	- - With outer surface of leather, of composition leather or of patent leather	4202.11	- - With outer surface of leather, of composition leather or of patent leather
8	4202.12	- - With outer surface of plastics or of textile materials	4202.12	- - With outer surface of plastics or of textile materials
9	4202.19	- - Other	4202.19	- - Other
10	4202.21	- - With outer surface of leather, of composition leather or of patent leather	4202.21	- - With outer surface of leather, of composition leather or of patent leather
11	4202.22	- - With outer surface of plastic sheeting or of textile materials	4202.22	- - With outer surface of plastic sheeting or of textile materials
12	4202.29	- - Other	4202.29	- - Other
13	4202.91	- - With outer surface of leather, of composition leather or of patent leather	4202.91	- - With outer surface of leather, of composition leather or of patent leather
14	4202.92	- - With outer surface of plastic sheeting or of textile materials	4202.92	- - With outer surface of plastic sheeting or of textile materials
15	4202.99	- - Other	4202.99	- - Other
16	4203.10	- Articles of apparel	4203.10	- Articles of apparel
17	4203.21	- - Specially designed for use in sports	4203.21	- - Specially designed for use in sports
18	6115.19	- - Of other textile materials	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.29	- - Of other textile materials
19	6115.20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
20	6115.92	- - Of cotton	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
21	6115.93	- - Of synthetic fibres	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.96	- - Of synthetic fibres
22	6115.99	- - Of other textile materials	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.99	- - Of other textile materials
23	6211.20	- Ski suits	6211.20	- Ski suits
24	6402.12	- - Ski-boots, cross-country ski footwear and snowboard boots	6402.12	- - Ski-boots, cross-country ski footwear and snowboard boots
25	6403.12	- - Ski-boots, cross-country ski footwear and snowboard boots	6403.12	- - Ski-boots, cross-country ski footwear and snowboard boots
26	7015.10	- Glasses for corrective spectacles	7015.10	- Glasses for corrective spectacles

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
27	7113.11	- - Of silver, whether or not plated or clad with other precious metal	7113.11	- - Of silver, whether or not plated or clad with other precious metal
28	7113.19	- - Of other precious metal, whether or not plated or clad with precious metal	7113.19	- - Of other precious metal, whether or not plated or clad with precious metal
29	7113.20	- Of base metal clad with precious metal	7113.20	- Of base metal clad with precious metal
30	7116.10	- Of natural or cultured pearls	7116.10	- Of natural or cultured pearls
31	7116.20	- Of precious or semi-precious stones (natural, synthetic, or reconstructed)	7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)
32	7117.11	- - Cuff-links and studs	7117.11	- - Cuff-links and studs
33	7117.19	- - Other	7117.19	- - Other
34	7117.90	- Other	7117.90	- Other
35	7315.20	- Skid chain	7315.20	- Skid chain
36	7419.99	- - Other	7419.99	- - Other
37	8207.30	- Tools for pressing, stamping or punching	8207.30	- Tools for pressing, stamping or punching
38	8215.91	- - Plated with precious metal	8215.91	- - Plated with precious metal
39	8215.99	- - Other	8215.99	- - Other
40	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles
41	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines
42	8421.21	- - For filtering or purifying water	8421.21	- - For filtering or purifying water
43	8421.22	- - For filtering or purifying beverages other than water	8421.22	- - For filtering or purifying beverages other than water
44	8421.23	- - Oil or petrol-filters for internal combustion engines	8421.23	- - Oil or petrol-filters for internal combustion engines
45	8421.29	- - Other	8421.29	- - Other
46	8421.31	- - Intake air filters for internal combustion engines	8421.31	- - Intake air filters for internal combustion engines
47	8473.10	- Parts and accessories of the machines of heading 84.69	8473.10	- Parts and accessories of the machines of heading 84.69
48	8480.71	- - Injection or compression types	ex8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter
			8480.71	- - Injection or compression types
49	8504.31	- - Having a power handling capacity not exceeding 1 kVA:	8504.31	- - Having a power handling capacity not exceeding 1 kVA
50	8504.40	- Static converters	8504.40	- Static converters
51	8504.90	- Parts	8504.90	- Parts
52	8512.20	- Other lighting or visual signalling equipment	8512.20	- Other lighting or visual signalling equipment
53	8512.90	- Parts	8512.90	- Parts
54	8516.80	- Electric heating resistors	8516.80	- Electric heating resistors
55	8534.00	Printed circuits.	8534.00	Printed circuits.
56	8536.30	- Other apparatus for protecting electrical circuits	8536.30	- Other apparatus for protecting electrical circuits

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
57	8536.50	- Other switches	8536.50	- Other switches
58	8536.69	- - Plugs and sockets	8536.69	- - Plugs and sockets
59	8536.90	- Other apparatus	8536.90	- Other apparatus
60	8538.90	- Other	8538.90	- Other
61	8539.29	- - Other	8539.29	- - Other
62	8539.39	- - Other	8539.39	- - Other
63	8540.91	- - Of cathode-ray tubes	8540.91	- - Of cathode-ray tubes
64	8543.89	- - Other	ex8486.10	- Machines and apparatus for the manufacture of boules or wafers
			ex8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits
			ex8486.30	- Machines and apparatus for the manufacture of flat panel displays
			ex8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter
			ex8523.52	- - "Smart cards"
			ex8543.70	- Other machines and apparatus
65	8544.41	- - Fitted with connectors	ex8544.42	- - Fitted with connectors
66	8544.70	- Optical fibre cables	8544.70	- Optical fibre cables
67	9013.80	- Other devices, appliances and instruments	9013.80	- Other devices, appliances and instruments
68	9101.11	- - With mechanical display only	9101.11	- - With mechanical display only
69	9101.12	- - With Opto-electronic display only	ex9101.19	- - Other
70	9101.19	- - Other	ex9101.19	- - Other
71	9101.21	- - With automatic winding	9101.21	- - With automatic winding
72	9101.29	- - Other	9101.29	- - Other
73	9101.91	- - Electrically operated	9101.91	- - Electrically operated
74	9101.99	- - Other	9101.99	- - Other
75	9102.11	- - With mechanical display only	9102.11	- - With mechanical display only
76	9102.12	- - With Opto-electronic display only	9102.12	- - With opto-electronic display only
77	9102.19	- - Other	9102.19	- - Other
78	9102.21	- - With automatic winding	9102.21	- - With automatic winding
79	9102.29	- - Other	9102.29	- - Other
80	9102.91	- - Electrically operated	9102.91	- - Electrically operated
81	9102.99	- - Other	9102.99	- - Other
82	9111.10	- Cases of precious metal or of metal clad with precious metal	9111.10	- Cases of precious metal or of metal clad with precious metal
83	9111.20	- Cases of base metal, whether or not gold- or silver-plated	9111.20	- Cases of base metal, whether or not gold- or silver-plated
84	9111.80	- Other cases	9111.80	- Other cases
85	9111.90	- Parts	9111.90	- Parts
86	9112.20	- Cases	9112.20	- Cases
87	9112.90	- Parts	9112.90	- Parts
88	9113.10	- Of precious metal or of metal clad with precious metal	9113.10	- Of precious metal or of metal clad with precious metal

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
89	9113.20	- Of base metal, whether or not gold- or silver-plated	9113.20	- Of base metal, whether or not gold- or silver-plated
90	9113.90	- Other	9113.90	- Other
91	9114.10	- Springs, including hair-springs	9114.10	- Springs, including hair-springs
92	9114.20	- Jewels	9114.20	- Jewels
93	9114.30	- Dials	9114.30	- Dials
94	9114.40	- Plates and bridges	9114.40	- Plates and bridges
95	9114.90	- Other	9114.90	- Other
96	9502.10	- Dolls, whether or not dressed	9503.00.21	- - Dolls, whether or not dressed
97	9502.91	- - Garments and accessories therefore, footwear and headgear	9503.00.22	- - - Garments and garments accessories; footwear and headgear
98	9503.41	- - Stuffed	9503.00.60	- Stuffed toys representing animals or non-human creatures
99	9503.49	- - Other	ex9503.00.99	- Other
100	9503.90	- Other	ex9503.00.91	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters
			9503.00.92	- - Skipping ropes
			9503.00.93	- - Marbles
			ex9503.00.99	- Other

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	292390	Other	2923.90	Other
2	392330	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics	3923.30	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics
3	392690	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s	3926.90	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s
			3006.91	Applieances identifiable for ostomy use
			8536.70	Connectors for optical fibres, optical fibre bundles or cables
4	401699	Articles of vulcanised rubber (excl. hard rubber), n.e.s.	4016.99	Articles of vulcanised rubber (excl. hard rubber), n.e.s.
5	420211	With outer surface of leather, of composition leather or patent leather	4202.11	Wih outer surface of leather, of composition leather or patent leather
6	420212	With outer surface of plastic or of textile materials	4202.12	With outer surface of plastic or of textile materials
7	420221	With outer surface of leather, of composition leather or of patent	4202.21	With outer surface of leather, of composition leather or of patent leather
8	420222	With outer surface of plastic sheeting or of textile	4202.22	With outer surface of plastic sheeting or of textile material
9	420229	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper	4202.29	Handbags, whether or not with shoulder strap, incl. those without handle, of other material
10	420292	Other	4202.92	Other, with outer surface of plastic sheeting or of textile material, other than bowling bag
11	420321	Wrist guards for bowling	4203.21	Specially designed for use in sport (wrist guards for bowling)
12	581092	Embroidery of man-made fibres on a textile fabric base, in the piece, in strips or in motifs (excl. embroidery without visible ground)	5810.92	Embroidery of man-made fibres, in the piece, in strips or in motifs (excl. embroidery without visible ground)
13	610899	Women's or girls' negliges, bathrobes, dressing gowns, house jackets and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassieres, girdles, corsets and similar articles)	6108.99	Other women's or girls' articles of other textile materials

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
14	611599	Full-length or knee-length stockings, socks and other hosiery, incl. stockings for varicose veins and footwear without applied soles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, panty hose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	6115.99	Other hosiery of other textile material
			6115.10	Graduated compression hosiery (for example, stockings for varicose veins) Other panty hose and tights
15	611710	Shawls, scarves, mufflers, mantillas, veils and the like	6117.10	Shawls, scarves, mufflers, mantillas, veils and the like
16	611720	Ties, bow ties and cravats	6117.80	Other (Ties, bow ties and cravats)
17	620113	Of man-made fibres	6201.13	Of man-made fibres
18	620192	Of cotton	6201.92	Of cotton
19	620193	Of man-made fibres	6201.93	Of man-made fibres
20	620212	Of cotton	6202.12	Of cotton
21	620213	Of man-made fibres	6202.13	Of man-made fibres
22	620292	Of cotton	6202.92	Of cotton
23	620293	Of man-made fibres	6202.93	Of man-made fibres
24	620319	Men's or boys' suits of textile materials (excl. of wool, fine animal hair or synthetic fibres, knitted or crocheted, track suits, ski suits and swimwear)	6203.19	Men's or boys' suits of textile materials
25	620469	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, panties and swimwear)	6204.69	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials
26	620590	Men's or boys' shirts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, nightshirts, singlets and other vests)	6205.90	Men's or boys' shirts of other textile materials
27	621142	Prayer cloaks	6211.42	Other garments, women's or girl's of cotton (prayer cloaks)
28	621143	Prayer cloaks	6211.43	Other garments, women's or girl's of man-made fibres (prayer cloaks)
29	621290	Other	6212.90	Other
30	621310	Of silk or silk waste	6213.90	Handkerchiefs, of other textile materials (of silk or silk waste)
31	621320	Of cotton	6213.20	Handkerchiefs, of cotton

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
32	621390	Of other textile materials	6213.90	Handkerchiefs, of other textile materials
33	621410	Prayer scarves	6214.10	Of silk or silk waste (prayer scarves)
34	621420	Of wool or fine animal hair	6214.20	Of wool or fine animal hair
35	621430	Prayer scarves	6214.30	Of synthetic fibres, (prayer scarves)
36	621490	Of other textile materials	6214.90	Of other textile materials:
37	621600	Of other textile materials	6216.00	Gloves, mittens and mitts (of other textile materials)
38	630392	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres (excl. knitted or crocheted, awnings and sun-blinds)	6303.92	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres (excl. knitted or crocheted, awnings and sunblinds)
39	640219	Sports footwear with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)	6402.20	Sports footwear with outer soles and uppers of rubber or plastics (excl. ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)
40	640220	Footwear with outer soles and uppers of rubber or plastics, with upper straps or thongs assembled to the sole by means of plugs (excl. toy footwear)	6402.20	Footwear with outer soles and uppers of rubber or plastics, with upper straps or thongs assembled to the sole by means of plugs
41	640230	Footwear, incorporating a protective metal toecap, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, sports footwear and orthopaedic footwear)	6402.91	Other footwear covering the ankle (incorporating a protective metal toecap, with outer soles and uppers of rubber or plastics)
			6402.99	Other footwear not covering the ankle (incorporating a protective metal toecap, with outer soles and uppers of rubber or plastics)
42	640291	Footwear covering the ankle, with outer soles and uppers of rubber or plastics (excl. incorporating a protective metal toecap, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)	6402.91	Footwear covering the ankle, with outer soles and uppers of rubber or plastics (excl. incorporating a protective metal toecap))
43	640319	Other	6403.19	Other

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
44	640320	Footwear with outer soles of leather and uppers which consist of leather straps across the instep and around the big toe	6403.20	Footwear with outer soles of leather and uppers which consist of leather straps across the instep and around the big toe
45	640330	Footwear with leather uppers, made on a base or platform of wood, with neither an inner sole nor a protective metal toecap	6403.91	Other footwear covering the ankle (with leather uppers, made on a base or platform of wood, not having an inner sole nor a protective metal toecap)
			6403.99	Other footwear not covering the ankle (with leather uppers, made on a base or platform of wood, not having an inner sole nor a protective metal toecap)
46	640351	Covering the ankle	6403.51	Covering the ankle
47	640359	Other footwear	6403.59	Other footwear
48	640391	Covering the ankle	6403.91	Other footwear, Covering the ankle
49	640411	Sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials	6404.11	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like(with outer soles of rubber or plastics and uppers of textile materials)
50	640510	With uppers of leather or composition leather	6405.10	With uppers of leather or composition leather
51	640520	With uppers of textile materials	6405.20	With uppers of textile materials
52	640590	Other	6405.90	Other
53	640699	Middle or inner soles	6406.99	Of other materials (middle or inner soles)
54	701510	Glasses for corrective spectacles	7015.10	Glasses for corrective spectacles
55	741999	Articles of copper, n.e.s.	7419.99	Other (articles of copper, n.e.s.)
			8536.70	Connectors for optical fibres, optical fibre bundles or cables
56	821591	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears) r cutters and poultry shears)	8215.91	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears) r cutters and poultry shears)
57	830230	Other	8302.30	Other mountings, fittings and similar articles suitable for motor vehicles (excl. bolts and hasps)
58	842121	For filtering or purifying water	8421.21	For filtering or purifying water

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
59	842490	Parts	8424.90	Parts
			8486.90	Parts and accessories
60	847310	Parts and accessories of the machines and heading 84.69	8473.10	Parts and accessories of the machines and heading 84.69
61	848071	Injection or compression types	8480.71	Injection or compression types
			8486.40	Machines and apparatus specified in Note 9 (C) to this Chapter.
62	850490	Parts	8504.90	Parts
63	851220	Other lighting or visual signaling equipment	8512.20	Other lighting or visual signalling equipment
64	851290	Parts	8512.90	Parts
65	851790	Parts	8517.70	Parts
			8443.99	Other
66	852990	Parts suitable for use solely or principally with transmission and reception apparatus for radio-telephony, radio-telegraphy, radio-broadcasting, television, television cameras, still image video cameras and other video camera recorders, radar apparatus, radio navigational aid apparatus or radio remras and other video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, n.e.s. (excl. for aerials and aerial reflectors of all kinds)	8529.90	Other parts suitable for use solely or principally with the apparatus of heading 85.25 to 85.28
			8517.70	Parts
67	853400	Printed circuits	8534.00	Printed circuits
68	853630	Other	8536.30	Other apparatus for protecting electrical circuits
69	853650	Starters for electric motors	8536.50	Other switches (starters for electric motors)
70	853929	Filament lamps, electric (excl. tungsten halogen lamps, lamps of a power <= 200 W and for a voltage > 100 V and ultra-violet or infra-red lamps)	8539.29	Other
71	853939	Discharge lamps (excl. flourescent, hot cathode lamps, mercury or sodium vapour lamps, metal halide lamps and ultra-violet lamps)	8539.39	Other discharge lamps
72	854091	Of cathode-ray-tubes	8540.91	Of cathode-ray-tubes

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
73	854389	Other	8486.10	Machines and apparatus for the manufacture of boules or wafers
			8486.20	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits
			8486.30	Machines and apparatus for the manufacture of flat panel displays
			8486.40	Machines and apparatus specified in Note 9 (C) to this Chapter.
			8523.52	"Smart cards"
			8543.70	Other machines and apparatus
74	854441	Electric conductors for a voltage <= 80 V, insulated, fitted with connectors, n.e.s.	8544.42	- - Fitted with connectors:
75	870899	Parts and accessories, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	8708.99	Other parts and accessories of a motor vehicles of headings 87.01 to 87.05
			8708.40	Gear boxes and parts thereof
			8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof
			8708.80	Suspension systems and parts thereof (including shock-absorbers) Other parts and accessories
			8708.91	Radiators and parts thereof
			8708.92	Silencers (mufflers) and exhaust pipes; parts thereof
			8708.94	Steering wheels, steering columns and steering boxes; parts thereof
			8708.95	Safety airbags with inflator system; parts thereof
76	871499	Parts and accessories, for bicycles, n.e.s.	8714.99	Other (parts and accessories, for bicycles, n.e.s.)
77	901380	Other devices, appliances and instruments	9013.80	Other devices, appliances and instruments
78	910111	With mechanical display only	9101.11	With mechanical display only
79	910112	With opto-electronic display only	9101.19	Other (with opto-electronic display only)
80	910119	Other	9101.19	Other
81	910121	With automatic winding	9101.21	With automatic winding
82	910129	Other	9101.29	Other
83	910191	Electrically operated	9101.91	Electrically operated

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
84	910211	With mechanical display only	9102.11	With mechanical display only
85	910212	With opto-electronic display only	9102.12	With opto-electronic display only
86	910221	With automatic winding	9102.21	With automatic winding
87	910291	Electrically operated	9102.91	Electrically operated
88	910299	Other	9102.99	Other
89	911110	Cases of precious metal or of metal clad with precious metal	9111.10	Cases of precious metal or of metal clad with precious metal
90	911120	Cases of base metal, whether or not gold or silver plated	9111.20	Cases of base metal, whether or not gold or silver plated
91	911180	Other cases	9111.80	Other cases
92	911190	Parts	9111.90	Parts
93	911290	Parts	9112.90	Parts
94	911310	Of precious metal or of clad with precious metal	9113.10	Of precious metal or of clad with precious metal
95	911320	Of base metal, whether or not gold or silver-plated	9113.20	Of base metal, whether or not gold or silver-plated
96	911410	Springs, including hair-springs	9114.10	Springs, including hair-springs
97	911420	Jewels	9114.20	Jewels
98	911430	Dials	9114.30	Dials
99	911440	Flates and bridges	9114.40	Flates and bridges
100	940490	Articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics (excl. mattress supports, mattresses, sleeping bags, pneumatic or water mattresses and pillows, blankets and covers)	9404.90	Other (articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics)

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	2923.90	- Other	2923.90	- Other
2	3907.10	- Polyacetals	3907.10	- Polyacetals
3	3907.20	- Other polyethers	3907.20	- Other polyethers
4	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:
5	3910.00	Silicones in primary forms	3910.00	Silicones in primary forms.
6	3923.10	- Boxes, cases, crates and similar articles	3923.10	- Boxes, cases, crates and similar articles
7	3923.30	- Carboys, bottles, flasks and similar articles	3923.30	- Carboys, bottles, flasks and similar articles:
8	3923.50	- Stoppers, lids, caps and other closures	3923.50	- Stoppers, lids, caps and other closures
9	3923.90	- Other	3923.90	- Other
10	3926.90	- Other	3006.91	- - Appliances identifiable for ostomy use
			ex3808.50	- Goods specified in Subheading Note 1 to this Chapter:
			ex3808.91	- - Insecticides:
			3926.90	- Other:
			ex8536.70	- Connectors for optical fibres, optical fibres bundles or cables
11	4202.12	- - With outer surface of plastics or of textile	4202.12	- - With outer surface of plastics or of textile materials:
12	4202.19	- - Other	4202.19	- - Other:
13	4202.21	- - With outer surface of leather, of composition	4202.21	- - With outer surface of leather, of composition leather or of patent leather
14	4202.22	- - With outer surface of plastic sheeting or of	4202.22	- - With outer surface of plastic sheeting or of textile materials
15	4202.29	- - Other	4202.29	- - Other
16	4203.21	- - Specially designed for use in sports	4203.21	- - Specially designed for use in sports
17	6211.20	- Ski suits	6211.20	- Ski suits
18	6216.00	Gloves, mittens and mitts	6216.00	Gloves, mittens and mitts.
19	6401.10	- Footwear incorporating a protective metal toe-cap	6401.10	- Footwear incorporating a protective metal toe-cap
20	6401.91	- - Covering the knee	ex6401.99	- - Other
21	6401.92	- - Covering the ankle but not covering the knee	6401.92	- - Covering the ankle but not covering the knee
22	6401.99	- - Other	ex6401.99	- - Other
23	6402.12	- - Ski-boots, cross-country ski footwear and	6402.12	- - Ski-boots, cross-country ski footwear and snowboard boots
24	6402.19	- - Other	6402.19	- - Other
25	6402.20	- Footwear with upper straps or thongs assembled	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs
26	6402.30	- Other footwear, incorporating a protective	ex6402.91	- - Covering the ankle:
			ex6402.99	- - Other
27	6402.91	- - Covering the ankle	ex6402.91	- - Covering the ankle:
28	6402.99	- - Other	ex6402.99	- - Other

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
29	6403.12	- - Ski-boots, cross-country ski footwear and	6403.12	- - Ski-boots, cross-country ski footwear and snowboard boots
30	6403.20	- Footwear with outer soles of leather, and	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
31	6403.30	- Footwear made on a base or platform of wood, not	ex6403.91	- - Covering the ankle
			ex6403.99	- - Other
32	6403.40	- Other footwear, incorporating a protective metal	6403.40	- Other footwear, incorporating a protective metal toe-cap
33	6403.51	- - Covering the ankle	6403.51	- - Covering the ankle
34	6403.59	- - Other	6403.59	- - Other
35	6403.91	- - Covering the ankle	ex6403.91	- - Covering the ankle
36	6403.99	- - Other	ex6403.99	- - Other
37	6404.20	- Footwear with outer soles of leather or	6404.20	- Footwear with outer soles of leather or composition leather
38	6405.10	- With uppers of leather or composition leather	6405.10	- With uppers of leather or composition leather
39	6405.20	- With uppers of textile materials	6405.20	- With uppers of textile materials
40	6406.10	- Uppers and parts thereof, other than stiffeners	6406.10	- Uppers and parts thereof, other than stiffeners:
41	6406.20	- Outer soles and heels, of rubber or plastics	6406.20	- Outer soles and heels, of rubber or plastics
42	6406.91	- - Of wood	6406.91	- - Of wood
43	6914.90	- Other	6914.90	- Other
44	7015.10	- Glasses for corrective spectacles	7015.10	- Glasses for corrective spectacles
45	8207.30	- Tools for pressing, stamping or punching	8207.30	- Tools for pressing, stamping or punching
46	8302.30	- Other mountings, fittings and similar articles	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles
47	8413.30	- Fuel, lubricating or cooling medium pumps for internal	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:
48	8421.21	- - For filtering or purifying water	8421.21	- - For filtering or purifying water:
49	8421.22	- - For filtering or purifying beverages other	8421.22	- - For filtering or purifying beverages other than water:
50	8421.23	- - Oil or petrol - filters for internal combustion engines	8421.23	- - Oil or petrol-filters for internal combustion engines:
51	8421.29	- - Other	8421.29	- - Other:
52	8421.31	- - Intake air filters for internal combustion engines	8421.31	- - Intake air filters for internal combustion engines:
53	8424.90	- Parts	8424.90	- Parts:
54	8473.10	- Parts and accessories of the machines of heading	8473.10	- Parts and accessories of the machines of heading 84.69:

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
55	8480.71	- - Injection or compression types	8480.71	- - Injection or compression types
			ex8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:
56	8504.31	- - Having a power handling capacity not exceeding	8504.31	- - Having a power handling capacity not exceeding 1 kVA:
57	8504.40	- Static converters	8504.40	- Static converters:
58	8504.90	- Parts	8504.90	- Parts:
59	8512.20	- Other lighting or visual signaling equipment	8512.20	- Other lighting or visual signalling equipment:
60	8512.90	- Parts	8512.90	- Parts:
61	8516.80	- Electric heating resistors	8516.80	- Electric heating resistors:
62	8534.00	Printed circuits [ITA1/A-072]	8534.00	Printed circuits.
63	8536.30	- Other apparatus for protecting electrical circuits	8536.30	- Other apparatus for protecting electrical circuits
64	8536.50	- Other switches	8536.50	- Other switches:
65	8536.69	- - Plugs and sockets	8536.69	- - Plugs and sockets:
66	8536.90	- Other apparatus	8536.90	- Other apparatus:
67	8538.90	- Other	8538.90	- Other:
68	8539.29	- - Other	8539.29	- - Other:
69	8539.39	- - Other	8539.39	- - Other:
70	8708.99	- - Other	ex8708.40	- Gear boxes and parts thereof;
			ex8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:
			ex8708.80	- Suspension systems and parts thereof (including shock-absorbers):
			ex8708.91	- - Radiators and parts thereof:
			ex8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof:
			ex8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof:
			ex8708.95	- - Safety airbags with inflator system; parts thereof:
			8708.99	- - Other:
71	8714.99	- - Other	8714.99	- - Other:
72	9013.80	- Other devices, appliances and instruments	9013.80	- Other devices, appliances and instruments:
73	9101.11	- - With mechanical display only	9101.11	- - With mechanical display only
74	9101.12	- - With opto-electronic display only	ex9101.19	- - Other
75	9101.19	- - Other	ex9101.19	- - Other
76	9101.21	- - With automatic winding	9101.21	- - With automatic winding
77	9101.29	- - Other	9101.29	- - Other
78	9101.91	- - Electrically operated	9101.91	- - Electrically operated
79	9101.99	- - Other	9101.99	- - Other

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
80	9102.11	- - With mechanical display only	9102.11	- - With mechanical display only
81	9102.12	- - With opto-electronic display only	9102.12	- - With opto-electronic display only
82	9102.19	- - Other	9102.19	- - Other
83	9102.21	- - With automatic winding	9102.21	- - With automatic winding
84	9102.29	- - Other	9102.29	- - Other
85	9102.91	- - Electrically operated	9102.91	- - Electrically operated:
86	9102.99	- - Other	9102.99	- - Other
87	9111.10	- Cases of precious metal or of metal clad with	9111.10	- Cases of precious metal or of metal clad with precious metal
88	9111.20	- Cases of base metal, whether or not gold- or	9111.20	- Cases of base metal, whether or not gold- or silver-plated
89	9111.80	- Other cases	9111.80	- Other cases
90	9111.90	- Parts	9111.90	- Parts
91	9112.20	- Cases	9112.20	- Cases
92	9112.90	- Parts	9112.90	- Parts
93	9113.10	- Of precious metal or of metal clad with	9113.10	- Of precious metal or of metal clad with precious metal
94	9113.20	- Of base metal, whether or not gold- or sil	9113.20	- Of base metal, whether or not gold- or silver-plated
95	9113.90	- Other	9113.90	- Other
96	9114.10	- Springs, including hair-springs	9114.10	- Springs, including hair-springs
97	9114.20	- Jewels	9114.20	- Jewels
98	9114.30	- Dials	9114.30	- Dials
99	9114.40	- Plates and bridges	9114.40	- Plates and bridges
100	9114.90	- Other	9114.90	- Other

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	2923.90	Other quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	2923.90	- Other
2	4202.11	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of leather, of composition leather or of patent leather	4202.11	- - With outer surface of leather, of composition leather or of patent leather:
3	4203.10	- Articles of apparel	4203.10	- Articles of apparel
4	6107.11	Men's or boys' underpants and briefs, of cotton	6107.11	- - Of cotton
5	6107.12	Men's or boys' underpants and briefs, of man-made fibres	6107.12	- - Of man-made fibres
6	6107.91	Other men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	6107.91	- - Of cotton
7	6107.92	Other men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	6107.99	- - Of other textile materials
8	6108.21	Women's or girls' briefs and panties, of cotton	6108.21	- - Of cotton
9	6108.22	Women's or girls' briefs and panties, of man-made fibres	6108.22	- - Of man-made fibres
10	6108.91	Women's or girls' pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	6108.91	- - Of cotton
11	6108.92	Women's or girls' pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	6108.92	- - Of man-made fibres
12	6108.99	Women's or girls' pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of other textile materials	6108.99	- - Of other textile materials
13	6111.20	Babies' garments and clothing accessories, knitted or crocheted, of cotton	6111.20	- Of cotton
14	6114.20	Other garments, knitted or crocheted, of cotton	6114.20	- Of cotton

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
15	6117.10	Shawls, scarves, mufflers, mantillas, veils and the like:	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:
16	6201.11	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair	6201.11	- - Of wool or fine animal hair
17	6201.12	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	6201.12	- - Of cotton
18	6201.13	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	6201.13	- - Of man-made fibres
19	6201.92	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of cotton	6201.92	- - Of cotton
20	6201.93	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of man-made fibres	6201.93	- - Of man-made fibres
21	6202.12	Overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	6202.12	- - Of cotton
22	6202.13	Overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	6202.13	- - Of man-made fibres
23	6202.92	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of cotton	6202.92	- - Of cotton
24	6202.93	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of man-made fibres	6202.93	- - Of man-made fibres
25	6203.12	Men's or boys' suits, of synthetic fibres	6203.12	- - Of synthetic fibres
26	6203.19	Men's or boys' suits, of other textile materials	6203.19	- - Of other textile materials:
27	6203.31	Men's or boys' jackets and blazers, of wool or fine animal hair	6203.31	- - Of wool or fine animal hair
28	6203.32	Men's or boys' jackets and blazers, of cotton	6203.32	- - Of cotton

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
29	6203.33	Men's or boys' jackets and blazers, of synthetic fibers	6203.33	- - Of synthetic fibres
30	6203.42	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton	6203.42	- - Of cotton:
31	6203.43	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibers	6203.43	- - Of synthetic fibres
32	6203.49	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials	6203.49	- - Of other textile materials
33	6204.11	Women's or girls' suit, of wool or fine animal hair	6204.11	- - Of wool or fine animal hair
34	6204.12	Women's or girls' suit, of cotton	6204.12	- - Of cotton
35	6204.13	Women's or girls' suit, of synthetic fibres	6204.13	- - Of synthetic fibres
36	6204.31	Women's or girls' jackets and blazers, of wool or fine animal hair	6204.31	- - Of wool or fine animal hair
37	6204.32	Women's or girls' jackets and blazers, of cotton	6204.32	- - Of cotton
38	6204.33	Women's or girls' jackets and blazers, of synthetic fibres	6204.33	- - Of synthetic fibres
39	6204.39	Women's or girls' jackets and blazers, of other textile materials	6204.39	- - Of other textile materials
40	6204.41	Women's or girls' dresses, of wool or fine animal hair	6204.41	- - Of wool or fine animal hair
41	6204.42	Women's or girls' dresses, of cotton	6204.42	- - Of cotton
42	6204.43	Women's or girls' dresses, of synthetic fibres	6204.43	- - Of synthetic fibres
43	6204.44	Women's or girls' dresses, of artificial fibres	6204.44	- - Of artificial fibres
44	6204.49	Women's or girls' dresses, of wool or fine animal hair	6204.49	- - Of other textile materials
45	6204.51	Women's or girls' skirts and divided skirts, of wool or fine animal hair	6204.51	- - Of wool or fine animal hair
46	6204.53	Women's or girls' skirts and divided skirts, of synthetic fibres	6204.53	- - Of synthetic fibres
47	6204.59	Women's or girls' skirts and divided skirts, of other textile materials	6204.59	- - Of other textile materials
48	6204.61	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair	6204.61	- - Of wool or fine animal hair

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
49	6204.62	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton	6204.62	- - Of cotton
50	6204.63	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres	6204.63	- - Of synthetic fibres
51	6204.69	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials	6204.69	- - Of other textile materials
52	6205.10	Men's or boys' shirts, of wool or fine animal hair	6205.90	- Of other textile materials
53	6205.30	Men's or boys' shirts, of man-made fibres	6205.30	- Of man-made fibres
54	6205.90	Men's or boys' shirts, of other textile materials	6205.90	- Of other textile materials
55	6206.10	Women's or girls' blouses, shirts and shirt blouses, of silk or silk waste	6206.10	- Of silk or silk waste
56	6206.30	Women's or girls' blouses, shirts and shirt-blouses.	6206.30	- Of cotton
57	6206.90	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials	6206.90	- Of other textile materials
58	6207.21	Men's or boys' nightshirts and pyjamas, of cotton	6207.21	- - Of cotton
59	6211.20	Ski suits	6211.20	- Ski suits
60	6211.41	Other garments, women's or girls' of wool or fine animal hair	6211.41	- - Of wool or fine animal hair
61	6211.42	Other garments, women's or girls' of cotton	6211.42	- - Of cotton
62	6211.43	Other garments, women's or girls' of man-made fibres	6211.43	- - Of man-made fibres:
63	6212.20	Girdles and panty-girdles	6212.20	- Girdles and panty-girdles:
64	6213.20	Handkerchiefs, of cotton	6213.20	- Of cotton
65	6214.10	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste	6214.10	- Of silk or silk waste
66	6214.20	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair	6214.20	- Of wool or fine animal hair
67	6214.30	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres	6214.30	- Of synthetic fibres
68	6214.90	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials	6214.90	- Of other textile materials
69	6302.31	Other bed linen, of cotton	6302.31	- - Of cotton
70	6302.51	Other table linen, of cotton	6302.51	- - Of cotton
71	6302.53	Other table linen, of man-made fibres	6302.53	- - Of man-made fibres

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
72	6303.91	Curtains (including drapes) and interior blinds; curtain or bed valances, not knitted or crocheted, of cotton	6303.91	- - Of cotton
73	6304.92	Other furnishing articles, excluding those of heading 94.04, nes, not knitted or crocheted, of cotton	6304.92	- - Not knitted or crocheted, of cotton
74	6402.12	Ski-boots, cross-country ski footwear and snowboard boots, with outer soles and uppers of rubber or plastics	6402.12	- - Ski-boots, cross-country ski footwear and snowboard boots
75	6403.12	Ski-boots, cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition of leather and uppers of leather	6403.12	- - Ski-boots, cross-country ski footwear and snowboard boots
76	6405.20	Other footwear with uppers of textile materials	6405.20	- With uppers of textile materials
77	6406.91	Other parts of footwear, of wood	6406.91	- - Of wood
78	7015.10	Glasses for corrective spectacles	7015.10	- Glasses for corrective spectacles
79	7113.11	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal, of silver, whether or not plated or clad with other precious metal:	7113.11	- - Of silver, whether or not plated or clad with other precious metal:
80	7116.10	Articles of natural or cultured pearls	7116.10	- Of natural or cultured pearls
81	7116.20	Articles of precious or semi-precious stones (natural, synthetic or reconstructed) of precious or semi-precious stones (natural, synthetic or reconstructed)	7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)
82	7117.11	Cuff-links and studs, of base metal, whether or not plated with precious metal	7117.11	- - Cuff-links and studs:
83	7315.20	Skid chain	7315.20	- Skid chain:
84	8207.30	Tools for pressing, stamping or punching	7315.20	- Skid chain:
85	8421.22	Machinery for filtering or purifying beverages other than water	8421.22	- - For filtering or purifying beverages other than water:
86	8421.29	Other filtering or purifying machinery and apparatus for liquids	8421.29	- - Other:
87	8473.10	Parts and accessories of the machines of heading 84.69	8473.10	- Parts and accessories of the machines of heading 84.69:

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
88	9013.80	Other devices, appliances and instruments:	9013.80	- Other devices, appliances and instruments:
89	9101.91	Other watches with case of precious metal or of metal clad with precious metal, electrically operated	9101.91	- - Electrically operated
90	9111.10	Watch cases of precious metal or of metal clad with precious metal	9111.10	- Cases of precious metal or of metal clad with precious metal
91	9111.20	Watch cases of base metal, whether or not gold- or silver-plated	9111.20	- Cases of base metal, whether or not gold- or silver-plated
92	9111.80	Other watch cases	9111.80	- Other cases
93	9111.90	Parts of watch cases	9111.90	- Parts
94	9112.20	Clock cases and cases of a similar type of goods of this Chapter	9112.20	- Cases
95	9112.90	Parts of goods of this Chapter	9112.90	- Parts
96	9113.10	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal	9113.10	- Of precious metal or of metal clad with precious metal
97	9113.20	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal of base metal, whether or not gold- or silver-plated	9113.20	- Of base metal, whether or not gold- or silver-plated
98	9114.10	Springs, including hair-springs	9114.10	- Springs, including hair-springs
99	9114.20	Jewels	9114.20	- Jewels
100	9114.40	Plates and bridges	9114.40	- Plates and bridges

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

SINGAPORE

No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	4202.19	Other trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers	4202.19	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers of other materials (other than leather, composition leather, patent leather, plastic or textile materials)
2	4203.10	Articles of apparel, of leather or composition leather	4203.10	Articles of apparel, of leather or composition leather
3	4203.21	Gloves, mittens and mitts specially designed for use in sports, of leather or composition leather	4203.21	Gloves, mittens and mitts specially designed for use in sports, of leather or composition leather
4	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10
5	6107.12	Men's or boys' underpants and briefs, of man-made fibres	6107.12	Men's or boys' underpants and briefs, of man-made fibres
6	6107.91	Other men's or boys' underpants, brief, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	6107.91	Men's or boys' bathrobes, dressing gowns and similar articles (other than underpants, brief, nightshirts and pyjamas), knitted or crocheted, of cotton
7	6107.92	Other men's or boys' underpants, brief, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	6107.99	Men's or boys' bathrobes, dressing gowns and similar articles, (other than underpants, brief, nightshirts and pyjamas) knitted or crocheted, of other textile materials
8	6107.99	Other men's or boys' underpants, brief, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted, of other textile materials	6107.99	Men's or boys' bathrobes, dressing gowns and similar articles, (other than underpants, brief, nightshirts and pyjamas) knitted or crocheted, of other textile materials
9	6108.21	Women's or girls' briefs and panties, of cotton	6108.21	Women's or girls' briefs and panties, of cotton
10	6108.22	Women's or girls' briefs and panties, of man-made fibres	6108.22	Women's or girls' briefs and panties, of man-made fibres
11	6108.29	Women's or girls' briefs and panties, of other textile materials	6108.29	Women's or girls' briefs and panties, of other textile materials

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
12	6108.91	Other women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	6108.91	Women's or girls' , negliges, bathrobes, dressing gowns and similar articles, (other than slips, petticoats, briefs, panties, nightdresses and pyjamas) knitted or crocheted, of cotton
13	6108.92	Other women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	6108.92	Women's or girls' , negliges, bathrobes, dressing gowns and similar articles, (other than slips, petticoats, briefs, panties, nightdresses and pyjamas) knitted or crocheted, of man-made fibres
14	6108.99	Other women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of other textile materials	6108.99	Women's or girls' , negliges, bathrobes, dressing gowns and similar articles, (other than slips, petticoats, briefs, panties, nightdresses and pyjamas) knitted or crocheted, of other textile materials
15	6115.20	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	6115.10	Graduated compression hosiery (for example, stockings for varicose veins)
			6115.30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex
16	6115.93	Other panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted, of synthetic fibres	6115.10	Graduated compression hosiery (for example, stockings for varicose veins)
			6115.96	Other panty hose, tights, stockings, socks and other hosiery, and footwear without applied soles, knitted or crocheted, of synthetic fibres
17	6117.20	Ties, bow ties and cravats	6117.80	Ties, bow ties and cravats
18	6201.11	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair	6201.11	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair
19	6201.12	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	6201.12	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton
20	6201.13	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	6201.13	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
21	6201.92	Other men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of cotton	6201.92	Men's or boys' anoraks (including ski-jackets), wind-cheaters and wind-jackets, other than those of heading 62.03, of cotton
22	6201.93	Other men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of man-made fibres	6201.93	Men's or boys' anoraks (including ski-jackets), wind-cheaters and wind-jackets, other than those of heading 62.03, of man-made fibres
23	6202.12	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	6202.12	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton
24	6202.13	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	6202.13	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres
25	6202.92	Other women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of cotton	6202.92	Women's or girls' anoraks (including ski-jackets), wind-cheaters and wind-jackets other than those of heading 62.04, of cotton
26	6202.93	Other women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of man-made fibres	6202.93	Women's or girls' anoraks (including ski-jackets), wind-cheaters and wind-jackets other than those of heading 62.04, of man-made fibres
27	6203.21	Men's or boys' ensembles, of wool or fine animal hair	6203.29	Men's or boys' ensembles of other textile materials
28	6203.31	Men's or boys' jackets and blazers, of wool or fine animal hair	6203.31	Men's or boys' jackets and blazers, of wool or fine animal hair
29	6203.32	Mens' or boys' jackets and blazers, of cotton	6203.32	Mens' or boys' jackets and blazers, of cotton
30	6203.33	Mens' or boys' jackets and blazers, of synthetic fibres	6203.33	Mens' or boys' jackets and blazers, of synthetic fibres
31	6203.49	Other men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), of other textile materials	6203.49	Men's or boys' trousers, bib and brace overalls, breeches and shorts (other than swimwear), of other textile materials

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
32	6204.13	Women's or girls' suits, of synthetic fibres	6204.13	Women's or girls' suits, of synthetic fibres
33	6204.33	Women's or girls' jackets and blazers, of synthetic fibres	6204.33	Women's or girls' jackets and blazers, of synthetic fibres
34	6204.44	Women's or girls' dresses, of artificial fibres	6204.44	Women's or girls' dresses, of artificial fibres
35	6204.53	Women's or girls' skirts and divided skirts, of synthetic fibres	6204.53	Women's or girls' skirts and divided skirts, of synthetic fibres
36	6204.61	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair	6204.61	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair
37	6205.10	Men's or boys' shirts, of wool or fine animal hair	6205.90	Men's or boys' shirts, of wool or fine animal hair
38	6205.30	Men's or boys' shirts, of man-made fibres	6205.30	Men's or boys' shirts, of man-made fibres
39	6206.10	Women's or girls', blouses, shirts, and shirt-blouses, of silk or silk waste	6206.10	Women's or girls', blouses, shirts, and shirt-blouses, of silk or silk waste
40	6207.21	Men's or boys' nightshirts and pyjamas, of cotton	6207.21	Men's or boys' nightshirts and pyjamas, of cotton
41	6211.20	Ski suits	6211.20	Men's or boys' ski suits
42	6211.41	Other garments, women's or girls' of wool or fine animal hair	6211.41	Other garments, women's or girls' of wool or fine animal hair
43	6211.42	Other garments, women's or girls' of cotton	6211.42	Other garments, women's or girls' of cotton
44	6211.43	Other garments, women's or girls' of man-made fibres	6211.43	Other garments, women's or girls' of man-made fibres
45	6212.10	Brassieres	6212.10	Brassieres
46	6213.10	Handkerchiefs of silk or silk waste	6213.90	Handkerchiefs of other textile materials
47	6213.20	Handkerchiefs of cotton	6213.20	Handkerchiefs of cotton
48	6213.90	Handkerchiefs of other textile materials	6213.90	Handkerchiefs of other textile materials
49	6214.20	Shawls, scarves, mufflers, mantilla, veils and the like, of wool or fine animal hair	6214.20	Shawls, scarves, mufflers, mantilla, veils and the like, of wool or fine animal hair
50	6302.31	Other bed linen, of cotton	6302.31	Other bed linen, of cotton
51	6302.32	Other bed linen, of man-made fibres	6302.32	Other bed linen, of man-made fibres
52	6302.51	Other table linen, of cotton	6302.51	Other table linen, of cotton
53	6302.53	Other table linen, of man-made fibres	6302.53	Other table linen, of man-made fibres
54	6302.91	Other bed linen, table linen, toilet linen and kitchen linen, of cotton	6302.91	Other toilet linen and kitchen linen, other than toilet linen and kitchen linen of cotton terry towelling or similar terry fabrics, of cotton

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
55	6303.92	Other curtains (including drapes) and interior blinds; curtain or bed valances, of synthetic fibres	6303.92	Other curtains (including drapes) and interior blinds; curtain or bed valances, of synthetic fibres
56	6304.19	Other bedspreads	6304.19	Other bedspreads
57	6304.92	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of cotton	6304.92	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of cotton
58	6401.10	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, incorporating a protective metal toe-cap	6401.10	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, incorporating a protective metal toe-cap
59	6401.91	Other 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, covering the knee	6401.99	Other 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, covering the knee
60	6401.92	Other 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, covering the ankle but not the knee	6401.92	Other 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, covering the ankle but not the knee
61	6401.99	Other waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	6401.99	Other 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
62	6402.12	Ski boots, cross-country ski footwear and snowboard boots	6402.12	Ski boots, cross-country ski footwear and snowboard boots
63	6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
64	6402.30	Other footwear, incorporating a protective metal toe-cap	6402.91	Other footwear with outer soles and uppers of rubber or plastics, covering the ankle
			6402.99	Other footwear with outer soles and uppers of rubber or plastics
65	6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
66	6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	6403.99	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
67	6403.91	Other footwear covering the ankle	6403.91	Other footwear with outer soles of rubber or plastics and uppers of leather, covering the ankle
68	6404.19	Other footwear with outer soles of rubber or plastics	6404.19	Other footwear with outer soles of rubber or plastics and uppers of textile materials
69	6405.20	Other footwear with uppers of textile materials	6405.20	Other footwear with uppers of textile materials
70	6406.10	Uppers and parts thereof, other than stiffeners	6406.10	Uppers and parts thereof, other than stiffeners
71	6406.91	Other parts of footwear, of wood	6406.91	Other parts of footwear, of wood
72	7015.10	Glasses for corrective spectacles	7015.10	Glasses for corrective spectacles
73	7113.11	Articles of jewelry of silver, whether or not plated or clad with other precious metal	7113.11	Articles of jewellery of silver, whether or not plated or clad with other precious metal
74	7116.10	Articles of natural or cultured pearls	7116.10	Articles of natural or cultured pearls
75	7116.20	Articles of precious or semi-precious stones (natural, synthetic or reconstructed)	7116.20	Articles of precious or semi-precious stones (natural, synthetic or reconstructed)
76	7117.11	Imitation cuff-links and studs	7117.11	Imitation cuff-links and studs
77	7315.20	Skid chain	7315.20	Skid chain
78	8215.91	Other spoons, forks, ladels, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware, plated with precious metal	8215.91	Spoons, forks, ladels, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware, plated with precious metal, not in sets
79	8421.22	Filtering or purifying machinery and apparatus for liquids, for filtering or purifying beverages other than water	8421.22	Filtering or purifying machinery and apparatus for liquids, for filtering or purifying beverages other than water
80	8714.99	Other parts and accessories of vehicles of headings 87.11 to 87.13	8714.99	Other parts and accessories of vehicles of heading 87.12

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
81	9101.11	Wrist-watches with case of precious metal or of metal clad with precious metal, electrically operated, whether or not incorporating a stop-watch facility, with mechanical display only	9101.11	Wrist-watches with case of precious metal or of metal clad with precious metal, electrically operated, whether or not incorporating a stop-watch facility, with mechanical display only
82	9101.29	Other wrist-watches with case of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, without automatic winding	9101.29	Other wrist-watches with case of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, without automatic winding
83	9101.91	Other wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, electrically operated	9101.91	Pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, electrically operated
84	9101.99	Other wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, not electrically operated	9101.99	Pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, not electrically operated
85	9102.21	Other wrist-watches other than those of heading 91.01, whether or not incorporating a stop-watch facility, with automatic winding	9102.21	Other wrist-watches other than those of heading 91.01, whether or not incorporating a stop-watch facility, with automatic winding
86	9102.91	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01, electrically operated	9102.91	Pocket-watches and other watches, including stop-watches, other than those of heading 91.01, electrically operated
87	9102.99	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01, not electrically operated	9102.99	Pocket-watches and other watches, including stop-watches, other than those of heading 91.01, not electrically operated
88	9111.10	Watch cases of precious metal or of metal clad with precious metal	9111.10	Watch cases of precious metal or of metal clad with precious metal
89	9111.20	Watch cases of base metal, whether or not gold- or silver-plated	9111.20	Watch cases of base metal, whether or not gold- or silver-plated
90	9111.80	Other watch cases	9111.80	Other watch cases
91	9111.90	Parts of watch cases	9111.90	Parts of watch cases
92	9112.20	Clock cases	9112.20	Clock cases
93	9112.90	Parts of clock cases	9112.90	Parts of clock cases

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
94	9113.10	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal	9113.10	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal
95	9113.20	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver- plated	9113.20	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver- plated
96	9114.10	Clock or watch springs, including hair-springs	9114.10	Clock or watch springs, including hair-springs
97	9114.20	Clock or watch jewels	9114.20	Clock or watch jewels
98	9114.30	Clock or watch dials	9114.30	Clock or watch dials
99	9114.40	Clock or watch plates and bridges	9114.40	Clock or watch plates and bridges
100	9502.91	Garments and accessories therefore, footwear and headgear, for dolls representing only human beings	9503.00	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.

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

THAILAND

No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	2923.90	- Other	2923.90	- Other
2	4016.99	-- Other	4016.99	-- Other
3	6107.91	-- Of cotton	6107.91	-- Of cotton
4	6107.92	-- Of man-made fibres	6107.99	-- Of other textile materials
5	6107.99	-- Of other textile materials	6107.99	-- Of other textile materials
6	6108.21	-- Of cotton	6108.21	-- Of cotton
7	6111.20	- Of cotton	6111.20	- Of cotton
8	6114.20	- Of cotton	6114.20	- Of cotton
9	6115.19	-- Of other textile materials	ex6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)
			6115.29	-- Of other textile materials
10	6201.92	-- Of cotton	6201.92	-- Of cotton
11	6201.93	-- Of man-made fibres	6201.93	-- Of man-made fibres
12	6202.12	-- Of cotton	6202.12	-- Of cotton
13	6202.92	-- Of cotton	6202.92	-- Of cotton
14	6202.93	-- Of man-made fibres	6202.93	-- Of man-made fibres
15	6203.12	-- Of synthetic fibres	6203.12	-- Of synthetic fibres
16	6203.21	-- Of wool or fine animal hair	ex6203.29	-- Of other textile materials
17	6203.32	-- Of cotton	6203.32	-- Of cotton
18	6204.11	-- Of wool or fine animal hair	6204.11	-- Of wool or fine animal hair
19	6204.12	-- Of cotton	6204.12	-- Of cotton
20	6204.13	-- Of synthetic fibres	6204.13	-- Of synthetic fibres
21	6204.33	-- Of synthetic fibres	6204.33	-- Of synthetic fibres
22	6204.41	-- Of wool or fine animal hair	6204.41	-- Of wool or fine animal hair
23	6204.44	-- Of artificial fibres	6204.44	-- Of artificial fibres
24	6205.10	- Of wool or fine animal hair	ex6205.90	- Of other textile materials
25	6207.21	-- Of cotton	6207.21	-- Of cotton
26	6211.20	- Ski suits	6211.20	- Ski suits
27	6211.41	-- Of wool or fine animal hair	6211.41	-- Of wool or fine animal hair
28	6211.43	-- Of man-made fibres	6211.43	-- Of man-made fibres
29	6213.20	- Of cotton	6213.20	- Of cotton
30	6302.32	-- Of man-made fibres	6302.32	-- Of man-made fibres
31	6302.51	-- Of cotton	6302.51	-- Of cotton
32	6302.53	-- Of man-made fibres	6302.53	-- Of man-made fibres
33	6302.91	-- Of cotton	6302.91	-- Of cotton
34	6303.91	-- Of cotton	6303.91	-- Of cotton
35	6304.92	-- Not knitted or crocheted, of cotton	6304.92	-- Not knitted or crocheted, of cotton
36	6402.30	- Other footwear, incorporating a protective metal toe-cap	ex6402.91	-- Covering the ankle:
			ex6402.99	-- Other
37	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
38	6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	ex6403.91	-- Covering the ankle
			ex6403.99	-- Other
39	6914.90	- Other	6914.90	- Other

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
40	7015.10	- Glasses for corrective spectacles	7015.10	- Glasses for corrective spectacles
41	7116.10	- Of natural or cultured pearls	7116.10	- Of natural or cultured pearls
42	7315.20	- Skid chain	7315.20	- Skid chain
43	7419.99	- - Other	ex7419.99	- - Other
			ex8536.70	- Connectors for optical fibres, optical fibres bundles or cables
44	8207.30	- Tools for pressing, stamping or punching	8207.30	- Tools for pressing, stamping or punching
45	8215.91	- - Plated with precious metal	8215.91	- - Plated with precious metal
46	8302.30	- Other mountings, fittings, and similar articles suitable for motor vehicles	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles
47	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines
48	8421.21	- - For filtering or purifying water	8421.21	- - For filtering or purifying water
49	8421.23	- - Oil or petrol-filter for internal combustion engines	8421.23	- - Oil or petrol-filters for internal combustion engines
50	8421.31	- - Intake air filters for internal combustion engines	8421.31	- - Intake air filters for internal combustion engines
51	8424.90	- Parts	8424.90	- Parts
			ex8486.90	- Parts and accessories
52	8473.10	- Parts and accessories of the machines of heading 84.69	8473.10	- Parts and accessories of the machines of heading 84.69
53	8480.71	- - Injection or compression types	8480.71	- - Injection or compression types
			ex8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter
54	8504.90	- Parts	8504.90	- Parts
55	8512.20	- Other lighting or visual signalling equipment	8512.20	- Other lighting or visual signalling equipment:
56	8512.90	- Parts	8512.90	- Parts
57	8517.90	- Parts	ex8517.70	- Parts
			ex8443.99	- - Other
58	8534.00	Printed circuits.	8534.00	Printed circuits
59	8536.30	- Other apparatus for protecting electrical circuits	8536.30	- Other apparatus for protecting electrical circuits
60	8536.50	- Other switches	8536.50	- Other switches
61	8536.69	- - Other	8536.69	- - Plugs and sockets
62	8536.90	- Other apparatus	8536.90	- Other apparatus
63	8538.90	- Other	8538.90	- Other
64	8540.91	- - Of cathode-ray tubes	8540.91	- - Of cathode-ray tubes

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No	HS 2002	Description of Goods	HS 2007	Description of Goods
65	8543.89	- - Other	ex8486.10	- Machines and apparatus for the manufacture of boules or wafers
			ex8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits
			ex8486.30	- Machines and apparatus for the manufacture of flat panel displays
			ex8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter
			ex8523.52	- - "Smart cards"
			ex8543.70	- Other machines and apparatus
66	8714.99	- - Other	8714.99	- - Other
67	9013.80	- Other devices, appliances and instruments	9013.80	- Other devices, appliances and instruments
68	9101.11	- - With mechanical display only	9101.11	- - With mechanical display only
69	9101.12	- - With opto-electronic display only	9101.19	- - Other
70	9101.19	- - Other		
71	9101.21	- - With automatic winding	9101.21	- - With automatic winding
72	9101.29	- - Other	9101.29	- - Other
73	9101.91	- - Electrically operated	9101.91	- - Electrically operated
74	9101.99	- - Other	9101.99	- - Other
75	9102.11	- - With mechanical display only	9102.11	- - With mechanical display only
76	9102.12	- - With opto-electronic display only	9102.12	- - With opto-electronic display only
77	9102.19	- - Other	9102.19	- - Other
78	9102.21	- - With automatic winding	9102.21	- - With automatic winding
79	9102.29	- - Other	9102.29	- - Other
80	9102.91	- - Electrically operated	9102.91	- - Electrically operated
81	9102.99	- - Other	9102.99	- - Other
82	9111.10	- Cases of precious metal or of metal clad with precious metal	9111.10	- Cases of precious metal or of metal clad with precious metal
83	9111.20	- Cases of base metal, whether or not gold-or silver-plated	9111.20	- Cases of base metal, whether or not gold- or silver-plated
84	9111.80	- Other cases	9111.80	- Other cases
85	9111.90	- Parts	9111.90	- Parts
86	9112.90	- Parts	9112.90	- Parts
87	9113.10	- Of precious metal or of metal clad with precious metal	9113.10	- Of precious metal or of metal clad with precious metal
88	9113.20	- Of base metal, whether or not gold-or silver-plated	9113.20	- Of base metal, whether or not gold- or silver-plated
89	9113.90	- Other	9113.90	- Other
90	9114.10	- Springs, including hair-springs	9114.10	- Springs, including hair-springs
91	9114.20	- Jewels	9114.20	- Jewels

THAILAND

No	HS 2002	Description of Goods	HS 2007	Description of Goods
92	9114.30	- Dials	9114.30	- Dials
93	9114.40	- Plates and bridges	9114.40	- Plates and bridges
94	9114.90	- Other	9114.90	- Other
95	9404.90	- Other	9404.90	- Other
96	9502.10	- Dolls, whether or not dressed	9503.00.21	- - Dolls, whether or not dressed
97	9502.91	- - Garments and accessories therefor, footwear and headgear	9503.00.22	- - - Garments and garments accessories; footwear and headgear
98	9503.41	- - Stuffed	9503.00.60	- Stuffed toys representing animals or non-human creatures
99	9503.49	- - Other	ex9503.00.99	- - Other
100	9503.90	- Other	ex9503.00.99	- - Other

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

VIET NAM

No	HS 2002	Description of Goods	HS 2007	Description of Goods
1	292390	- Other	2923.90	- Other
2	420212	- - With outer surface of plastics or of textile materials:	4202.12	- - With outer surface of plastics or of textile materials:
3	420219	- - Other:	4202.19	- - Other:
4	420291	- - With outer surface of leather, of composition leather or of patent leather:	4202.91	- - With outer surface of leather, of composition leather or of patent leather:
5	420292	- - With outer surface of plastic sheeting or of textile materials:	4202.92	- - With outer surface of plastic sheeting or of textile materials:
6	420299	- - Other:	4202.99	- - Other:
7	420321	- - Specially designed for use in sports	4203.21	- - Specially designed for use in sports
8	610719	- - Of other textile materials:	6107.19	- - Of other textile materials
9	610799	- - - Of wool or fine animal hair	6107.99	- - Of other textile materials
10	610899	- - Of other textile materials:	6108.99	- - Of other textile materials
11	611720	- Ties, bow ties and cravats:	ex6117.80	- Other accessories:
12	620321	- - Of wool or fine animal hair	ex6203.29	- - Of other textile materials
13	620510	- Of wool or fine animal hair	ex6205.90	- Of other textile materials
14	621120	- Ski suits:	6211.20	- Ski suits
15	621141	- - Of wool or fine animal hair	6211.41	- - Of wool or fine animal hair
16	621142	- - Of cotton:	6211.42	- - Of cotton
17	621210	- Brassières:	6212.10	- Brassières:
18	621220	- Girdles and panty-girdles:	6212.20	- Girdles and panty-girdles:
19	621290	- Other:	6212.90	- Other:
20	621310	- Other:	ex6213.90	- Of other textile materials
21	621320	- Of cotton	6213.20	- Of cotton
22	621390	- Of other textile materials	ex6213.90	- Of other textile materials
23	621410	- Of silk or silk waste	6214.10	- Of silk or silk waste
24	621420	- Of wool or fine animal hair	6214.20	- Of wool or fine animal hair
25	621430	- Of synthetic fibres	6214.30	- Of synthetic fibres
26	621490	- Of other textile materials	6214.90	- Of other textile materials
27	630251	- - Of cotton	6302.51	- - Of cotton
28	630253	- - Of man-made fibres:	6302.53	- - Of man-made fibres
29	630291	- - Of cotton	6302.91	- - Of cotton
30	630293	- - Of man-made fibres:	6302.93	- - Of man-made fibres
31	630391	- - Of cotton	6303.91	- - Of cotton
32	630392	- - Of synthetic fibres	6303.92	- - Of synthetic fibres
33	630419	- - Other:	6304.19	- - Other:
34	630492	- - Not knitted or crocheted, of cotton:	6304.92	- - Not knitted or crocheted, of cotton
35	640110	- Footwear incorporating a protective metal toe-cap	6401.10	- Footwear incorporating a protective metal toe-cap
36	640191	- - Covering the knee	ex6401.99	- - Other
37	640192	- - Covering the ankle but not covering the knee	6401.92	- - Covering the ankle but not covering the knee
38	640199	- - Other	ex6401.99	- - Other
39	640212	- - Ski-boots, cross-country ski footwear and snowboard boots	6402.12	- - Ski-boots, cross-country ski footwear and snowboard boots
40	640219	- - Other	6402.19	- - Other
41	640230	- Other footwear, incorporating a protective metal toe-cap	ex6402.91	- - Covering the ankle:
			ex6402.99	- - - Other

VIET NAM

No	HS 2002	Description of Goods	HS 2007	Description of Goods
42	640291	- - Covering the ankle	ex6402.91	- - Covering the ankle:
43	640299	- - Other	ex6402.99	- - Other
44	640312	- - Ski-boots, cross-country ski footwear and snowboard boots	6403.12	- - Ski-boots, cross-country ski footwear and snowboard boots
45	640319	- - Other:	6403.19	- - Other:
46	640330	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	6403.91	- - Covering the ankle
			6403.99	- - Other
47	640340	- Other footwear, incorporating a protective metal toe-cap	6403.40	- Other footwear, incorporating a protective metal toe-cap
48	640351	- - Covering the ankle:	6403.51	- - Covering the ankle
49	640359	- - Other:	6403.59	- - Other
50	640391	- - Covering the ankle:	6403.91	- - Covering the ankle
51	640399	- - Other:	6403.99	- - Other
52	640411	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	6404.11	- - - Fitted with spikes, cleats or the like
			6404.11	- - - Other
53	640419	- - Other	6404.19	- - Other
54	640420	- Footwear with outer soles of leather or composition leather:	6404.20	- Footwear with outer soles of leather or composition leather
55	640510	- With uppers of leather or composition leather	6405.10	- With uppers of leather or composition leather
56	640520	- With uppers of textile materials	6405.20	- With uppers of textile materials
57	640590	- Other	6405.90	- Other
58	640610	- Uppers and parts thereof, other than stiffeners:	6406.10	- Uppers and parts thereof, other than stiffeners:
59	640620	- Outer soles and heels, of rubber or plastics	6406.20	- Outer soles and heels, of rubber or plastics
60	640691	- - Of wood	6406.91	- - Of wood
61	640699	- - Of other materials:	6406.99	- - Of other materials:
62	701510	- Glasses for corrective spectacles	7015.10	- Glasses for corrective spectacles
63	711311	- - Of silver, whether or not plated or clad with other precious metal:	7113.11	- - Of silver, whether or not plated or clad with other precious metal:
64	711319	- - Of other precious metal, whether or not plated or clad with precious metal:	7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:
65	711320	- Of base metal clad with precious metal:	7113.20	- Of base metal clad with precious metal:
66	711610	- Of natural or cultured pearls	7116.10	- Of natural or cultured pearls
67	711620	- Of precious or semi-precious stones (natural, synthetic, or reconstructed)	7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)
68	711711	- - Cuff-links and studs:	7117.11	- - Cuff-links and studs:
69	711719	- - Other:	7117.19	- - Other:
70	711790	- Other:	7117.90	- Other:
71	847310	- Parts and accessories of the machines of heading 84.69:	8473.10	- Parts and accessories of the machines of heading 84.69:
72	901380	- Other devices, appliances and instruments:	9013.80	- Other devices, appliances and instruments:

VIET NAM

No	HS 2002	Description of Goods	HS 2007	Description of Goods
73	910112	- - With opto-electronic display only	ex9101.19	- - Other
74	910119	- - Other	ex9101.19	- - Other
75	910121	- - With automatic winding	9101.21	- - With automatic winding
76	910129	- - Other	9101.29	- - Other
77	910199	- - Other	9101.99	- - Other
78	910211	- - With mechanical display only	9102.11	- - With mechanical display only
79	910212	- - With opto-electronic display only	9102.12	- - With opto-electronic display only
80	910291	- - Electrically operated:	9102.91	- - Electrically operated:
81	910299	- - Other:	9102.99	- - Other
82	911110	- Cases of precious metal or of metal clad with precious metal	9111.10	- Cases of precious metal or of metal clad with precious metal
83	911120	- Cases of base metal, whether or not gold- or silver-plated	9111.20	- Cases of base metal, whether or not gold- or silver-plated
84	911180	- Other cases	9111.80	- Other cases
85	911190	- Parts	9111.90	- Parts
86	911290	- Parts	9112.90	- Parts
87	911310	- Of precious metal or of metal clad with precious metal	9113.10	- Of precious metal or of metal clad with precious metal
88	911320	- Of base metal, whether or not gold- or silver-plated	9113.20	- Of base metal, whether or not gold- or silver-plated
89	911390	- Other	9113.90	- Other
90	911410	- Springs, including hair-springs	9114.10	- Springs, including hair-springs
91	911420	- Jewels	9114.20	- Jewels
92	911430	- Dials	9114.30	- Dials
93	911440	- Plates and bridges	9114.40	- Plates and bridges
94	911490	- Other	9114.90	- Other
95	940490	- Other:	9404.90	- Other:
96	950210	- Dolls, whether or not dressed	9503.00.21	- - Dolls, whether or not dressed
97	950291	- - Garments and accessories therefor, footwear and headgear	9503.00.22	- - - Garments and garments accessories; footwear and headgear
98	950341	- - Stuffed	9503.00.60	- Stuffed toys representing animals or non-human creatures
99	950349	- - Other	ex9503.00.99	- - Other
100	950390	- Other:	ex9503.00.99	- - Other
			9503.00.91	- - Toy counting frames (abaci); toy sewing machines; toy typewriters
			9503.00.92	- - Skipping ropes
			9503.00.93	- - Marbles

“The prefix “ex” is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.”

24th August 2006

To: ASEAN Economic Ministers

Dear Excellencies:

I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations (hereinafter referred to as “the Agreement on Trade in Goods”) signed at Kuala Lumpur, Malaysia on twenty fourth day of 2006.

I have further the honour of confirming the understanding of Parties, in relation to Rule 6 in Annex 3 (hereinafter referred to as “Rule 6”) of the Agreement on Trade in Goods, that if a complaint is filed against an ASEAN Member Country on the implementation of Rule 6 in the WTO dispute settlement process, the Government of the Republic of Korea will provide financial, legal and/or any other necessary assistance, if requested, throughout the WTO dispute settlement process. If a final ruling of the WTO dispute settlement process finds against the ASEAN Member Country, the ASEAN Member Country concerned shall have the right to rescind the application of Rule 6.

Sincerely,

Kim Hyun-Chong
Minister for Trade
Ministry of Foreign Affairs and Trade
Republic of Korea

cc.:

H.E. Mr. Ong Keng Yong
Secretary General of ASEAN

ASEAN Economic Ministers

H.E. Lim Jock Seng
Second Minister of Foreign Affairs and Trade
Brunei Darussalam

H.E. Mr. Cham Prasidh
Senior Minister and Minister of Commerce
Kingdom of Cambodia

H.E. Dr. Mari Elka Pangestu
Minister of Trade
Republic of Indonesia

H.E. Dr. Nam Viyaketh
Minister of Industry and Commerce
Lao People's Democratic Republic

H.E. Dato' Seri Rafidah Aziz
Minister of International Trade and Industry
Malaysia

H.E. U Soe Tha
Minister for National Planning and Economic Development
Myanmar

H.E. Mr. Peter B. Favila
Secretary of Trade and Industry
Philippines

H.E. Mr. Lim Hng Kiang
Minister for Trade and Industry
Singapore

H.E. Mr. Truong Dinh Tuyen
Minister of Trade
Viet Nam

24th August 2006

To: ASEAN Economic Ministers

Dear Excellencies:

I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations (hereinafter referred to as “the Agreement on Trade in Goods”) signed at Kuala Lumpur, Malaysia on twenty fourth day of August 2006.

I have further the honour of confirming the understanding of Parties, in relation to Rule 6 in Annex 3 (hereinafter referred to as “Rule 6”) of the Agreement on Trade in Goods, that application of Rule 6 shall be limited to goods which undergo working and processing in the industrial complex located in Gaeseong City and its surrounding area of North Korea and that the Government of the Republic of Korea ensures that its issuing authorities shall issue certificates of origin in accordance with Rule 6 and the Exchange of Notes regarding the Implementation and Monitoring of Rule 6 only to such goods.

Sincerely,

Kim Hyun-Chong
Minister for Trade
Ministry of Foreign Affairs and Trade
Republic of Korea

cc.:
H.E. Mr. Ong Keng Yong
Secretary General of ASEAN

ASEAN Economic Ministers

H.E. Lim Jock Seng
Second Minister of Foreign Affairs and Trade
Brunei Darussalam

H.E. Mr. Cham Prasidh
Senior Minister and Minister of Commerce
Kingdom of Cambodia

H.E. Dr. Mari Elka Pangestu
Minister of Trade
Republic of Indonesia

H.E. Dr. Nam Viyaketh
Minister of Industry and Commerce
Lao People's Democratic Republic

H.E. Dato' Seri Rafidah Aziz
Minister of International Trade and Industry
Malaysia

H.E. U. Soe Tha
Minister for National Planning and Economic Development
Myanmar

H.E. Mr. Peter B. Favila
Secretary of Trade and Industry
Philippines

H.E. Mr. Lim Hng Kiang
Minister for Trade and Industry
Singapore

H.E. Mr. Truong Dinh Tuyen
Minister of Trade
Viet Nam

27 February 2009

To: H.E. Mrs. Porntiva Nakasai
Minister of Commerce
The Kingdom of Thailand

Dear Excellencies:

I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations (hereinafter referred to as “the Agreement on Trade in Goods”) signed at Kuala Lumpur, Malaysia on twenty fourth day of 2006.

I have further the honour of confirming the understanding of Parties, in relation to Rule 6 in Annex 3 (hereinafter referred to as “Rule 6”) of the Agreement on Trade in Goods, that if a complaint is filed against an ASEAN Member Country on the implementation of Rule 6 in the WTO dispute settlement process, the Government of the Republic of Korea will provide financial, legal and/or any other necessary assistance, if requested, throughout the WTO dispute settlement process. If a final ruling of the WTO dispute settlement process finds against the ASEAN Member Country, the ASEAN Member Country concerned shall have the right to rescind the application of Rule 6.

Sincerely,

KIM JONG-HOON
Minister for Trade
Ministry of Foreign Affairs and Trade
Republic of Korea

cc.:
Surin Pitsuwan
Secretary General of ASEAN

27 February 2009

To: H.E. Mrs. Porntiva Nakasai
Minister of Commerce
The Kingdom of Thailand

Dear Excellencies:

I have the honour to refer to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations (hereinafter referred to as “the Agreement on Trade in Goods”) signed at Kuala Lumpur, Malaysia on twenty fourth day of August 2006.

I have further the honour of confirming the understanding of Parties, in relation to Rule 6 in Annex 3 (hereinafter referred to as “Rule 6”) of the Agreement on Trade in Goods, that application of Rule 6 shall be limited to goods which undergo working and processing in the industrial complex located in Gaeseong City and its surrounding area of North Korea and that the Government of the Republic of Korea ensures that its issuing authorities shall issue certificates of origin in accordance with Rule 6 and the Exchange of Notes regarding the Implementation and Monitoring of Rule 6 only to such goods.

Sincerely,

KIM JONG-HOON
Minister for Trade
Ministry of Foreign Affairs and Trade
Republic of Korea

cc.:
Surin Pitsuwan
Secretary General of ASEAN

**LETTER OF UNDERSTANDING AMONG THE PARTIES TO THE
AGREEMENT ON TRADE IN GOODS
UNDER THE FRAMEWORK AGREEMENT ON COMPREHENSIVE
ECONOMIC COOPERATION AMONG THE GOVERNMENTS OF THE
REPUBLIC OF KOREA AND
THE MEMBER COUNTRIES OF THE ASSOCIATION OF SOUTHEAST
ASIAN NATIONS
ON THE BACK-TO-BACK CERTIFICATE OF ORIGIN**

The Parties to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations (hereinafter referred to as “the Agreement on Trade in Goods”) have reached the following understanding on the back-to-back Certificate of Origin:

1. The provisions of Annex 3 and Appendix 1 to Annex 3 to the Agreement on Trade in Goods shall be applied to the implementation of the back-to-back Certificate of Origin arrangement.
2. For the purpose of monitoring trade between the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations under the Agreement on Trade in Goods, the issuing authority which issued the back-to-back Certificate of Origin as provided for in Appendix 1 to Annex 3 to the Agreement on Trade in Goods shall upon request by the customs authority of the importing Party provide such customs authority with information regarding the back-to-back Certificate of Origin.
3. Upon request of the customs authority of the importing Party, the issuing authority of the intermediate Party shall provide information pertaining to the original Certificate of Origin, such as the first exporter, last exporter, reference number, description of the goods, country of origin, and the port of discharge, within 30 days from the date of receipt of the request.
4. This Letter of Understanding takes effect on the same date as the Agreement on Trade in Goods and shall be treated as an integral part of the Agreement on Trade in Goods.

IN WITNESS WHEREOF, the undersigned being duly authorised thereto, have signed the Letter of Understanding among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.

DONE in duplicate copies in the English Language.

For the Government of the Republic of Korea

HWANG WON-KUN

Ambassador Extraordinary and Plenipotentiary of the Republic of Korea
to Brunei Darussalam

For the Government of Brunei Darussalam

LIM JOCK HOI

Permanent Secretary
Ministry of Foreign Affairs and Trade

For the Royal Government of Cambodia

PICH RITHI

Deputy Director-General
Ministry of Commerce

For the Government of the Republic of Indonesia

HERRY SOETANTO

Director-General of International Trade Cooperation
Ministry of Trade

For the Government of the Lao People's Democratic Republic

BOUNTHONG VONGSALY

Ambassador Extraordinary and Plenipotentiary of Lao People's Democratic Republic
to Brunei Darussalam

For the Government of Malaysia

DR. REBECCA FATIMA STA MARIA
Deputy Secretary-General (Trade)
Ministry of International Trade and Industry

For the Government of the Union of Myanmar

DAW MYO NWE
Director-General
Ministry of National Planning and Economic Development

For the Government of the Republic of the Philippines

ELMER C. HERNANDEZ
Undersecretary
Department of Trade and Industry

For the Government of the Republic of Singapore

SULAIMAH MAHMOOD
Director
Ministry of Trade and Industry

For the Government of the Socialist Republic of Vietnam

TRAN TRUNG THUC
Director-General
Ministry of Trade

**LETTER OF UNDERSTANDING AMONG THE PARTIES TO THE
AGREEMENT ON TRADE IN GOODS
UNDER THE FRAMEWORK AGREEMENT ON COMPREHENSIVE
ECONOMIC COOPERATION AMONG THE GOVERNMENTS OF THE
REPUBLIC OF KOREA AND
THE MEMBER COUNTRIES OF THE ASSOCIATION OF SOUTHEAST
ASIAN NATIONS
ON THE TARIFF RATE QUOTA**

The Parties to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations (hereinafter referred to as “the Agreement on Trade in Goods”) have reached the understanding on the Tariff Rate Quota as provided for in Paragraph 4(iv) in Annex 2 to the Agreement on Trade in Goods as reflected in the Attachment.

This Letter of Understanding takes effect on the same date as the Agreement on Trade in Goods and shall be treated as an integral part of the Agreement on Trade in Goods.

IN WITNESS WHEREOF, the undersigned being duly authorised thereto, have signed the Letter of Understanding among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.

DONE in duplicate copies in the English language.

For the Government of the Republic of Korea

HWANG WON-KUN
Ambassador Extraordinary and Plenipotentiary of the Republic of Korea
to Brunei Darussalam

For the Government of Brunei Darussalam

LIM JOCK HOI
Permanent Secretary
Ministry of Foreign Affairs and Trade

For the Royal Government of Cambodia

PICH RITHI

Deputy Director-General
Ministry of Commerce

For the Government of the Republic of Indonesia

HERRY SOETANTO

Director-General of International Trade Cooperation
Ministry of Trade

For the Government of the Lao People's Democratic Republic

BOUNTHONG VONGSALY

Ambassador Extraordinary and Plenipotentiary of Lao People's Democratic Republic
to Brunei Darussalam

For the Government of Malaysia

DR. REBECCA FATIMA STA MARIA

Deputy Secretary-General (Trade)
Ministry of International Trade and Industry

For the Government of the Union of Myanmar

DAW MYO NWE

Director-General
Ministry of National Planning and Economic Development

For the Government of the Republic of the Philippines

ELMER C. HERNANDEZ
Undersecretary
Department of Trade and Industry

For the Government of the Republic of Singapore

SULAIMAH MAHMOOD
Director
Ministry of Trade and Industry

For the Government of the Socialist Republic of Vietnam

TRAN TRUNG THUC
Director-General
Ministry of Trade

Attachment: Korea's TRQ (Group D) Scheme in the Context of ASEAN-Korea FTA

Apr, 27,06

No.	HS Code (6 digit)	HS Code (10 digit)	Description	Amount of Quota for ASEAN (metric ton)	In-Quota Rate	Out-Quota Rate
1	030613	0306131000	Frozen shrimps and prawns	5,000	0%	MFN Tariff Rate
		0306139000				
2	030623	0306231000	Live,fresh or chilled shrimps and prawns	300	0%	MFN Tariff Rate
3	030749	0307491010	Cuttle fish	2,000	0%	Subject to the Requirement of Group B
4	071333	0713331000	Kidney beans, including white pea beans(phaseolus vulgaris)	2,000	0%	MFN Tariff Rate
		0713339000				
5	071410	0714101000	Manioc(cassava)	25,000	20%	MFN Tariff Rate
		0714102010				
		0714102090				
		0714103000				
		0714104000				
6	110814	1108140000	Manioc (cassava) starch	9,600	9%	MFN Tariff Rate
7	160520	1605209090	Other shrimps and prawns	2,000	0%	Subject to the Requirement of Group B

1. There will be no reduction of amount of quota allowed for the ASEAN Member Countries in the future.
2. Korea may adopt or maintain import measures to allocate in-quota imports made pursuant to a tariff rate quota set out in Group D, provided that such measures do not have trade restrictive effects on imports additional to those caused by the imposition.

**PROTOCOL ON THE ACCESSION OF THE KINGDOM OF THAILAND TO
THE AGREEMENT ON TRADE IN GOODS UNDER THE FRAMEWORK
AGREEMENT ON COMPREHENSIVE ECONOMIC COOPERATION
AMONG THE GOVERNMENTS OF THE REPUBLIC OF KOREA AND THE
MEMBER COUNTRIES OF THE ASSOCIATION OF SOUTHEAST ASIAN
NATIONS**

The Governments of the Republic of Korea and Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member Countries of the Association of Southeast Asian Nations,

RECALLING the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations, dated twenty fourth day of August 2006, hereinafter referred to as "the Agreement on Trade in Goods";

RECALLING the agreement for the Kingdom of Thailand to be included in the Agreement on Trade in Goods only after the relevant signature on her behalf has been appended;

RECOGNISING the agreement that the Kingdom of Thailand may sign the Agreement on Trade in Goods at a later date provided that she complies with all the conditions required of a Party and submit all necessary documents required of a Party to Korea and ASEAN Secretariat; and

TAKING NOTE of the Summary of Decisions of the 22nd Korea-ASEAN Trade Negotiating Committee (KA-TNC) Meeting on the eleventh day of April 2008 in Busan, Republic of Korea, the Summary of Decisions of the 21st KA-TNC Meeting on the eighteenth day of January 2008 in Baguio, the Philippines, and the Summary of Record of the 9th SEOM-ROK Consultations on the thirteenth day of March 2008 in Siem Reap, Cambodia on the accession of the Kingdom of Thailand to the Agreement on Trade in Goods,

HAVE AGREED as follows:

Article 1

1. The Kingdom of Thailand accedes to and shall be bound by the Agreement on Trade in Goods, including its Annexes and Letters of Understanding which form an

integral part of that Agreement, as rectified, amended or otherwise modified before the date of entry into force of this Protocol.

2. The signature of the Kingdom of Thailand to this Protocol shall be treated as the signature of the Kingdom of Thailand to the Agreement on Trade in Goods and Letters of Understanding which form an integral part of that Agreement.

Article 2

This Protocol, including its Attachments, shall be an integral part of the Agreement on Trade in Goods. The following Attachments shall form part of this Protocol:

- (a) Attachment I : Normal Track 2;
- (b) Attachment II : Sensitive List; and
- (c) Attachment III : Highly Sensitive List.

Article 3

The Schedule in Attachments I, II, and III to this Protocol shall become the Schedule of Concessions and Commitments annexed to the Agreement on Trade in Goods relating to the Kingdom of Thailand. The staging of the concessions and commitments listed in the Schedule shall be implemented as specified in the relevant parts of the respective Schedule.

Article 4

In the event of any inconsistency between the Agreement on Trade in Goods, including its Annexes and Letters of Understanding which form an integral part of that Agreement, and this Protocol, including its Attachments, the former shall prevail over the latter with respect to the Kingdom of Thailand, except for the following:

- (a) Attachment I : Normal Track 2;
- (b) Attachment III : Highly Sensitive List; and
- (c) Article 7 of this Protocol.

Article 5

Any dispute concerning the interpretation, implementation or application of this Protocol shall be resolved through the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement on

Comprehensive Economic Cooperation Among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.

Article 6

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

Article 7

1. Subject to paragraph 2, this Protocol shall enter into force for all the Parties on the date on which the Kingdom of Thailand has notified all the other Parties in writing of the completion of its internal procedures.
2. In the event that a Party notifies all the other Parties in writing within one (1) month from the date of signing of this Protocol that it requires to complete its internal procedures, this Protocol shall enter into force for that Party upon the date of notification of the completion of its internal procedures.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Protocol on the Accession of the Kingdom of Thailand to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations.

DONE at Cha-am, Phetchaburi Province, Thailand, this 27th day of February 2009, in duplicate copies in the English language.

For the Government of the Republic of Korea: For the Government of Brunei Darussalam:

KIM JONG-HOON
Minister for Trade

LIM JOCK SENG
Second Minister of Foreign Affairs and
Trade

For the Royal Government of Cambodia:

CHAM PRASIDH
Senior Minister and Minister of Commerce

For the Government of the Republic of
Indonesia:

MARI ELKA PANGESTU
Minister of Trade

For the Government of the Lao People's
Democratic Republic:

NAM VIYAKETH
Minister of Industry and Commerce

For the Government of Malaysia:

TAN SRI MUHYIDDIN YASSIN
Minister of International Trade and
Industry

For the Government of the Union of
Myanmar:

U SOE THA
Minister for National Planning and
Economic Development

For the Government of the Republic of the
Philippines:

PETER B. FAVILA
Secretary of Trade and Industry

For the Government of the Republic of
Singapore:

LIM HNG KIANG
Minister for Trade and Industry

For the Government of the Kingdom of
Thailand:

PORNTIVA NAKASAI
Minister of Commerce

For the Government of the Socialist
Republic of Viet Nam:

VU HUY HOANG
Minister of Industry and Trade

**ATTACHMENT I
NORMAL TRACK 2**

Tariff lines subject to tariff reduction on 1 April

HS CODE	DESCRIPTION	UNIT	BASE RATE		RATE OF CUSTOMS DUTY										
			ad-valorem percent	Specific Baht/ Unit	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
7209.15	- - Of a thickness of 3 mm or more	-	7	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7209.17	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	-	7	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7209.18	- - Of a thickness of less than 0.5 mm	-	7	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7209.27	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	-	7	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7209.28	- - Of a thickness of less than 0.5 mm	-	7	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7210.41	- - Corrugated	-	9	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7210.49	- - Other	-	9	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7210.69	- - Other	-	9	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7210.70	- Painted, varnished or coated with plastics	-	9	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7210.90	- Other	-	9	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7211.29	- - Other	-	7	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7211.90	- Other	-	7	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7212.10	- Plated or coated with tin :	-	9	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7212.20	- Electrolytically plated or coated with zinc	-	9	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7212.50	- Otherwise plated or coated	-	9	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7213.10	- Containing indentations, ribs, grooves or Other deformations produced during the rolling process	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7213.20	- Other, of free-cutting steel	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7213.99	- - Other	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7214.10	- Forged	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7214.30	- Other, of free-cutting steel	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7214.91	- - Of rectangular (other than square) cross-section	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7214.99	- - Other	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7216.21	- - L sections	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7216.22	- - T sections	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7216.31	- - U section	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7216.32	- - I section	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	

**ATTACHMENT I
NORMAL TRACK 2**

Tariff lines subject to tariff reduction on 1 April

HS CODE	DESCRIPTION	UNIT	BASE RATE		RATE OF CUSTOMS DUTY										
			ad-valorem percent	Specific Baht/ Unit	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7216.61	- - Obtained from flat-rolled products	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7216.69	- - Other	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7216.91	- - Cold-formed or cold-finished from flat-rolled products	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7216.99	- - Other	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7217.10	- Not plated or coated, whether or not polished	Kg	10	0.35	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7217.90	- Other	Kg	10	0.35	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7219.31	- - Of a thickness of 4.75 mm or more	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7219.32	- - Of a thickness of 3 mm or more but less than 4.75 mm	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7219.34	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7219.35	- - Of a thickness of less than 0.5 mm	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7219.90	- Other	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7220.20	- - Not further worked than cold-rolled (cold-reduced)	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7220.90	- Other	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7222.30	- Other bars and rods	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7222.409	- - - Other	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7223.00	Wire of stainless steel.	Kg	10	0.35	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	
7301.10	- Sheet piling	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	0.00	
7305.90	- Other	-	9	-	7.00	7.00	7.00	7.00	7.00	7.00	7.00	3.50	0.00	0.00	
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	-	9	-	7.00	7.00	7.00	7.00	7.00	7.00	7.00	3.50	0.00	0.00	
7306.90	- Other	-	9	-	7.00	7.00	7.00	7.00	7.00	7.00	7.00	3.50	0.00	0.00	

**ATTACHMENT I
NORMAL TRACK 2**

Tariff lines subject to tariff reduction on 1 January

HS CODE	DESCRIPTION	UNIT	BASE RATE		RATE OF CUSTOMS DUTY										
			ad-valorem percent	Specific Baht/ Unit	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
3211.00	Prepared driers.	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
3213.10	- Colours in sets	-	20	-	20.00	20.00	20.00	20.00	20.00	16.00	12.00	8.00	4.00	0.00	
3213.90	- Other	-	20	-	20.00	20.00	20.00	20.00	20.00	16.00	12.00	8.00	4.00	0.00	
3303.00	Perfumes and toilet waters.	-	30	-	27.00	24.00	21.00	18.00	15.00	12.00	9.00	6.00	3.00	0.00	
3304.10	- Lip make-up preparations	-	30	-	27.00	24.00	21.00	18.00	15.00	12.00	9.00	6.00	3.00	0.00	
3304.20	- Eye make-up preparations	-	30	-	27.00	24.00	21.00	18.00	15.00	12.00	9.00	6.00	3.00	0.00	
3304.30	- Manicure or pedicure preparations	-	30	-	27.00	24.00	21.00	18.00	15.00	12.00	9.00	6.00	3.00	0.00	
3304.91	- - Powders, whether or not compressed	-	30	-	27.00	24.00	21.00	18.00	15.00	12.00	9.00	6.00	3.00	0.00	
3304.99	- - Other	-	30	-	27.00	24.00	21.00	18.00	15.00	12.00	9.00	6.00	3.00	0.00	
4105.30	- In the dry state (crust) :	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4107.11	- - Full grains, unsplit	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4112.00	Leather further prepared after tanning or crusting, including	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4113.10	- Of goats or kids	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4113.20	- Of swine	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4113.30	- Of reptiles	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4113.90	- Other	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4114.10	- Chamois (including combination chamois) leather	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4114.20	- Patent leather and patent laminated leather; metallised	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4115.10	- Composition leather with a basis of leather or leather fibre, in	KG	5	1.4	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
4202.11	- - With outer surface of leather, of composition leather or of	-	30	-	30.00	30.00	30.00	30.00	30.00	24.00	18.00	12.00	6.00	0.00	
4202.12	- - With outer surface of plastics or of textile materials	-	40	-	40.00	40.00	40.00	40.00	40.00	32.00	24.00	16.00	8.00	0.00	
4202.199	- - - Other	-	20	-	20.00	20.00	20.00	20.00	20.00	16.00	12.00	8.00	4.00	0.00	
4202.21	- - With outer surface of leather, of composition leather or of	-	30	-	30.00	30.00	30.00	30.00	30.00	24.00	18.00	12.00	6.00	0.00	
4202.22	- - With outer surface of plastic sheeting or of textile materials	-	40	-	40.00	40.00	40.00	40.00	40.00	32.00	24.00	16.00	8.00	0.00	
4202.29	- - Other	-	30	-	30.00	30.00	30.00	30.00	30.00	24.00	18.00	12.00	6.00	0.00	
4202.91	- - With outer surface of leather, of composition leather or of	-	30	-	30.00	30.00	30.00	30.00	30.00	24.00	18.00	12.00	6.00	0.00	
4202.92	- - With outer surface of plastic sheeting or of textile materials	-	40	-	40.00	40.00	40.00	40.00	40.00	32.00	24.00	16.00	8.00	0.00	
4203.29	- - Other	-	30	-	30.00	30.00	30.00	30.00	30.00	24.00	18.00	12.00	6.00	0.00	
4203.40	- Other clothing accessories	-	30	-	30.00	30.00	30.00	30.00	30.00	24.00	18.00	12.00	6.00	0.00	
4205.00	Other articles of leather or of composition leather.	-	30	-	30.00	30.00	30.00	30.00	30.00	24.00	18.00	12.00	6.00	0.00	
7209.16	- - Of a thickness exceeding 1 mm but less than 3 mm	-	7	-	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	

**ATTACHMENT I
NORMAL TRACK 2**

Tariff lines subject to tariff reduction on 1 January

HS CODE	DESCRIPTION	UNIT	BASE RATE		RATE OF CUSTOMS DUTY										
			ad-valorem percent	Specific Baht/ Unit	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
7209.26	- - Of a thickness exceeding 1 mm but less than 3 mm	-	7	-	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7209.90	- Other	-	7	-	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7210.11	- - Of a thickness of 0.5 mm or more	-	9	-	8.10	7.20	6.30	5.40	5.00	5.00	5.00	5.00	2.50	0.00	
7210.12	- - Of a thickness of less than 0.5 mm	-	9	-	8.10	7.20	6.30	5.40	5.00	5.00	5.00	5.00	2.50	0.00	
7210.50	- Plated or coated with chromium oxides or with chromium	-	9	-	8.10	7.20	6.30	5.40	5.00	5.00	5.00	5.00	2.50	0.00	
7210.61	- - Plated or coated with aluminium zinc alloys	-	9	-	8.00	7.00	6.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7211.13	- - Rolled on four faces or in a closed box pass, of a width	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7211.14	- - Other, of a thickness of 4.75 mm or more	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7211.19	- - Other	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7211.23	- - Containing by weight less than 0.25% of carbon	-	7	-	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7212.30	- Otherwise plated or coated with zinc :	-	9	-	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	4.50	0.00	
7216.33	- - H sections	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7216.40	- L or T sections, not further worked than hot-rolled, hot-	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7217.20	- Plated or coated with zinc	Kg	10	0.35	10.00	10.00	10.00	10.00	9.00	8.00	7.00	6.00	5.00	0.00	
7217.309	- - - Other	Kg	10	0.35	10.00	10.00	10.00	10.00	9.00	8.00	7.00	6.00	5.00	0.00	
7219.33	- - of a thickness exceeding 1 mm but less than 3 mm	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7222.20	- Bars and rods, not further worked than cold-formed or	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7301.20	- Angles, shapes and sections	-	5	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	
7305.39	- - Other	-	9	-	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	4.50	0.00	
7307.11	- - Of non-malleable cast iron	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7307.19	- - Other	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7307.21	- - Flanges	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7307.22	- - Threaded elbows, bends and sleeves	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7307.23	- - Butt welding fittings	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7307.29	- - Other	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7307.91	- - Flanges	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7307.92	- - Threaded elbows, bends and sleeves	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7307.93	- - Butt welding fittings	Kg	10	0.35	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7308.10	- Bridges and bridge-sections	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7308.20	- Towers and lattice masts	-	20	-	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	10.00	0.00	
7308.30	- Doors, windows and their frames and thresholds for doors	-	20	-	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	10.00	0.00	

**ATTACHMENT I
NORMAL TRACK 2**

Tariff lines subject to tariff reduction on 1 January

HS CODE	DESCRIPTION	UNIT	BASE RATE		RATE OF CUSTOMS DUTY										
			ad-valorem percent	Specific Baht/ Unit	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
7308.40	- Equipment for scaffolding, shuttering, propping or	-	20	-	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	10.00	0.00	
7308.90	- Other	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7310.10	- Of a capacity of 50 l or more	Kg	10	0.55	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7310.21	- - Cans which are to be closed by soldering or crimping	Kg	10	0.55	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7310.29	- - Other	Kg	10	0.55	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7312.10	- Stranded wire, ropes and cables	Kg	10	0.55	10.00	10.00	10.00	10.00	9.00	8.00	7.00	6.00	5.00	0.00	
7312.90	- Other	Kg	10	0.55	10.00	10.00	10.00	10.00	9.00	8.00	7.00	6.00	5.00	0.00	
7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire,	Kg	20	0.9	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	10.00	0.00	
7315.11	- - Roller chain	-	10	-	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00	0.00	
7606.11	- - Of aluminium, not alloyed	-	5	-	5.00	5.00	5.00	5.00	5.00	4.00	3.00	2.00	1.00	0.00	
7606.12	- - Of aluminium alloys	-	5	-	5.00	5.00	5.00	5.00	5.00	4.00	3.00	2.00	1.00	0.00	
7606.91	- - Of aluminium, not alloyed	-	5	-	5.00	5.00	5.00	5.00	5.00	4.00	3.00	2.00	1.00	0.00	
7606.92	- - Of aluminium alloys	-	5	-	5.00	5.00	5.00	5.00	5.00	4.00	3.00	2.00	1.00	0.00	
7607.11	- - Rolled but not further worked	-	5	-	5.00	5.00	5.00	5.00	5.00	4.00	3.00	2.00	1.00	0.00	
7607.19	- - Other	-	5	-	5.00	5.00	5.00	5.00	5.00	4.00	3.00	2.00	1.00	0.00	
7607.20	- Backed	-	5	-	5.00	5.00	5.00	5.00	5.00	4.00	3.00	2.00	1.00	0.00	

**ATTACHMENT II
SENSITIVE LIST**

NO.	HS CODE	DESCRIPTION
1	0203.12	-- Hams, shoulders and cuts thereof, with bone in
2	0203.19	-- Other
3	0203.22	-- Hams, shoulders and cuts thereof, with bone in
4	0203.29	-- Other
5	0210.11	-- Hams, shoulders and cuts thereof, with bone in
6	0210.12	-- Bellies (streaky) and cuts thereof
7	0210.19	-- Other
8	0603.10	- Fresh
9	1101.00	Wheat or meslin flour.
10	1602.41	-- Hams and cuts thereof
11	1602.42	-- Shoulders and cuts thereof
12	1602.49	-- Other, including mixtures
13	2004.90	- Other vegetables and mixtures of vegetables
14	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates
15	2309.90	- Other
16	3208.10	- Based on polyesters
17	3208.20	- Based on acrylic or vinyl polymers
18	3208.90	- Other
19	3209.10	- Based on acrylic or vinyl polymers
20	3209.90	- Other
21	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
22	4002.11	-- Latex
23	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and pgranules obtained therefrom.
24	4012.11	-- Of a kind used on motor cars (including station wagons)
25	4012.12	-- Of a kind used on buses or lorries
26	4012.13	-- Of a kind used on aircraft
27	4012.19	-- Other
	4012.191	--- Of a kind used on articles of headings 84.25 to 84.30 or heading 87.01
	4012.192	--- Of a kind used on bicycles
	4012.199	--- Other
28	4012.20	- Used pneumatic tyres :
	4012.201	--- Of a kind used on articles of headings 84.25 to 84.30 or heading 87.01
	4012.202	--- Of a kind used on bicycles
	4012.209	--- Other
29	4107.12	-- Grain splits
30	4107.19	-- Other
31	4107.91	-- Full grains, unsplit
32	4107.92	-- Grain splits
33	4107.99	-- Other
34	5001.00	Silk-worm cocoons suitable for reeling.
35	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.
36	5005.00	Yarn spun from silk waste, not put up for retail sale.
37	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.
	5006.001	--- Silk-worm gut
	5006.009	--- Other
38	5007.10	- Fabrics of noil silk
39	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than nil silk
40	5007.90	- Other fabrics
41	6203.19	-- Of other textile materials
42	6203.29	-- Of other textile materials
43	6203.49	-- Of other textile materials
44	6204.19	-- Of other textile materials
45	6204.29	-- Of other textile materials
46	6204.39	-- Of other textile materials
47	6204.49	-- Of other textile materials
48	6204.59	-- Of other textile materials
49	6204.69	-- Of other textile materials
50	6205.90	- Of other textile materials
51	6206.90	- Of other textile materials

**ATTACHMENT II
SENSITIVE LIST**

NO.	HS CODE	DESCRIPTION
52	6207.19	-- Of other textile materials
53	6207.29	-- Of other textile materials
54	6207.99	-- Of other textile materials
55	6208.19	-- Of other textile materials
56	6208.29	-- Of other textile materials
57	6208.99	-- Of other textile materials
58	6211.49	-- Of other textile materials
59	6213.10	- Of silk or silk waste
60	6214.10	- Of silk or silk waste
61	6215.90	- Of other textile materials
62	6303.99	-- Of other textile materials
63	6304.99	-- Not knitted or crocheted, of other textile materials
64	6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder
65	6802.21	-- Marble, travertine and alabaster
66	6802.22	-- Other calcareous stone
67	6802.23	-- Granite
68	6802.29	-- Other stone
69	6802.91	-- Marble, travertine and alabaster
70	6802.92	-- Other calcareous stone
71	6802.93	-- Granite
72	6802.99	-- Other stone
73	7019.90	- Other :
	7019.901	-- - Glass fibres (including glass wool)
74	7117.11	-- Cuff-links and studs
75	7117.19	-- Other
76	7117.90	- Other
77	7208.10	- In coils, not further worked than hot-rolled, with patterns in relief
78	7208.25	-- Of a thickness of 4.75 mm or more
79	7208.26	-- Of a thickness of 3 mm or more but less than 4.75 mm
80	7208.27	-- Of a thickness of less than 3 mm
81	7208.36	-- Of a thickness exceeding 10 mm
82	7208.37	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm
83	7208.38	-- Of a thickness of 3 mm or more but less than 4.75 mm
84	7208.39	-- Of a thickness of less than 3 mm
85	7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief
86	7208.51	-- Of a thickness exceeding 10 mm
87	7208.52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm
88	7208.53	-- Of a thickness of 3 mm or more but less than 4.75 mm
89	7208.54	-- Of a thickness of less than 3 mm
90	7208.90	- Other
91	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.
92	7318.11	-- Coach screws
93	7318.12	-- Other wood screws
94	7318.13	-- Screw hooks and screw rings
95	7324.10	- Sinks and wash basins, of stainless steel
96	7324.29	-- Other
97	7324.90	- Other, including parts
98	7326.90	- Other
99	7407.10	- Of refined copper
100	8302.60	- Automatic door closers
101	8402.11	-- Watertube boilers with a steam production exceeding 45 t per hour
102	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour
103	8402.20	- Super-heated water boilers
104	8407.31	-- Of a cylinder capacity not exceeding 50 cc
105	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
106	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W

**ATTACHMENT II
SENSITIVE LIST**

NO.	HS CODE	DESCRIPTION
107	8414.59	-- Other
108	8415.10	- Window or wall types, self-contained or "split-system"
109	8415.20	- Of a kind used for persons, in motor vehicles
110	8418.10	- Combined refrigeratorfreezers, fitted with separate external doors
111	8418.21	-- Compression-type
112	8418.22	-- Absorption-type, electrical
113	8418.29	-- Other
114	8418.30	- Freezers of the chest type, not exceeding 800 l capacity
115	8418.40	- Freezers of the upright type, not exceeding 900 l capacity
116	8418.50	- Other refrigerating or freezing chests, cabinets, display
117	8421.39	-- Other
118	8428.10	- Lifts and skip hoists
119	8450.11	-- Fully-automatic machines
120	8450.12	-- Other machines, with built-in centrifugal drier
121	8450.19	-- Other
122	8450.20	- Machines, each of a dry linen capacity exceeding 10 kg :
123	8450.90	- Parts :
	8450.901	--- Of machine each of a dry linen capacity not exceeding 10 kg
	8450.902	--- Of machine, each of a dry linen capacity exceeding 10 kg
124	8501.10	- Motors of an output not exceeding 37.5 W
125	8501.20	- Universal AD/DC motors of an output exceeding 37.5 W
126	8501.31	-- Of an output not exceeding 750 W
127	8501.51	-- Of an output not exceeding 750 W
128	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW
129	8504.10	- Ballasts for discharge lamps or tubes
130	8504.21	-- Having a power handling capacity not exceeding 650 kVA
131	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA
132	8504.23	-- Having a power handling capacity exceeding 10,000 kVA
133	8504.31	-- Having a power handling capacity not exceeding 1 kVA
134	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA
135	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA
136	8504.34	-- Having a power handling capacity exceeding 500 kVA
137	8504.40	- Static converters
138	8506.10	- Manganese dioxide
139	8507.10	- Lead-acid, of a kind used for starting piston engines
140	8507.20	- Other lead-acid accumulators
141	8507.30	- Nickel-cadmium
142	8507.40	- Nickel-iron
143	8507.80	- Other accumulators
144	8507.90	- Parts
145	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors
146	8513.10	- Lamps
147	8513.90	- Parts
148	8516.10	- Electric instantaneous or storage water heaters and immersion heaters
149	8516.40	- Electric smoothing irons
150	8516.50	- Microwave ovens
151	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters
152	8516.79	-- Other
153	8518.29	-- Other
154	8518.40	- Audio-frequency electric amplifiers
155	8527.12	-- Pocket-size radio cassette-players
156	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus
157	8527.21	-- Combined with sound recording or reproducing apparatus
158	8527.31	-- Combined with sound recording or reproducing apparatus
159	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith :
	8529.102	--- For use with radio-broadcast receivers or television receivers
160	8529.90	- Other :
	8529.902	--- For use with radio-broadcast receivers or television receivers
161	8536.10	- Fuses
162	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus

**ATTACHMENT II
SENSITIVE LIST**

NO.	HS CODE	DESCRIPTION
163	8544.11	- - Of copper
164	8544.19	- - Other
165	8544.20	- Co-axial cable and other co-axial electric conductors
166	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships
167	8544.51	- - Fitted with connectors
168	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V
169	9032.10	- Thermostats

**ATTACHMENT III
HIGHLY SENSITIVE LIST**

GROUP A: Tariff lines subject to 50% tariff rate capping

NO.	HS CODE	DESCRIPTION
1	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc
2	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
3	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc
4	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
5	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc
6	8711.90	- Other

**ATTACHMENT III
HIGHLY SENSITIVE LIST**

GROUP B: Tariff lines subject to tariff reduction by 20%

NO.	HS CODE	DESCRIPTION
1	0206.30	- Of swine, fresh or chilled
2	0206.41	-- Livers
3	0206.49	-- Other
4	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
5	1602.20	- Of liver of any animal
6	7210.30	- Electrolytically plated or coated with zinc
7	8544.59	-- Other
8	8701.20	- Road tractors for semi-trailers
9	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8702.101	--- Having thirty seats or more
	8702.109	--- Other :
10	8702.90	- Other :
	8702.901	--- Having thirty seats or more
	8702.909	--- Other :
11	8703.24	-- Of a cylinder capacity exceeding 3,000 cc :
	8703.242	--- Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles
	8703.249	--- Other
12	8703.33	-- Of a cylinder capacity exceeding 2,500 cc :
	8703.332	--- Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles
		--- Of A Cylinder Capacity Exceeding 3,000 cc
	8703.339	--- Other
		--- Of A Cylinder Capacity Exceeding 3,000 cc
13	8704.21	-- g.v.w. not exceeding 5 tonnes :
	8704.211	--- Van and pick up trucks and similar vehicles
	8704.219	--- Other
14	8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes
15	8704.23	-- g.v.w. exceeding 20 tonnes
16	8704.31	-- g.v.w. not exceeding 5 tonnes :
	8704.311	--- Van and pick up trucks and similar vehicles
17	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.
18	8707.10	- For the vehicles of heading 87.03
19	8707.90	- Other
20	8708.31	-- Mounted brake linings
21	8708.39	-- Other
22	8708.60	- Non-driving axles and parts thereof
23	8708.80	- Suspension shock-absorbers
24	8708.93	-- Clutches and parts thereof
25	8708.94	-- Steering wheels, steering columns and steering boxes
26	8708.99	-- Other
27	8714.11	-- Saddles
28	8714.19	-- Other
29	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping
30	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes
31	8716.31	-- Tanker trailers and tanker semi-trailers
32	8716.39	-- Other

**ATTACHMENT III
HIGHLY SENSITIVE LIST**

GROUP C: Tariff lines subject to tariff reduction by 50%

NO.	HS CODE	DESCRIPTION
1	7009.10	- Rear-view mirrors for vehicles
2	7009.91	- - Unframed
3	7306.40	- Other, welded, of circular cross-section, of stainless steel
4	7306.60	- Other, welded, of non-circular cross-section
5	7320.20	- Helical springs
6	8703.90	- Other

**ATTACHMENT III
HIGHLY SENSITIVE LIST**

GROUP D: Tariff lines subject to TRQs

NO.	HS CODE	DESCRIPTION
1	0401.10	- Of a fat content, by weight, not exceeding 1%
2	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%
3	0401.30	- Of a fat content, by weight, exceeding 6%
4	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%
5	0701.10	- Seed
6	0701.90	- Other
7	0703.10	- Onions and shallots - Onions
8	0703.20	- Garlic
9	0712.20	- Onions
10	0712.90	- Other vegetables; mixtures of vegetables - Garlic
11	0801.11	-- Desiccated
12	0801.19	-- Other
13	0813.40	- Other fruit - Longans
14	0901.11	-- Not decaffeinated
15	0901.12	-- Decaffeinated
16	0901.21	-- Not decaffeinated
17	0901.22	-- Decaffeinated
18	0901.90	- Other - Coffee Husks and Skins - coffee substitutes containing coffee
19	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
20	0902.20	- Other green tea (not fermented)
21	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg
22	0902.40	- Other black tea (fermented) and other partly fermented tea
23	0904.11	-- Neither crushed nor ground
24	0904.12	-- Crushed or ground
25	1005.90	- Other - Maize for feedstuff
26	1006.10	- Rice in the husk (paddy or rough)
27	1006.20	- Husked (brown) rice
28	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed
29	1006.40	- Broken rice
30	1201.00	Soya beans, whether or not broken.
	1201.001	--- Edible
	1201.009	--- Other
31	1203.00	Copra.
32	1209.91	-- Vegetable seeds -- Onion seeds
33	1507.10	- Crude oil, whether or not degummed
34	1507.90	- Other
35	1511.10	- Crude oil
36	1511.90	- Other
37	1513.11	-- Crude oil
38	1513.19	-- Other
39	1513.21	-- Crude oil
40	1513.29	-- Other
41	1701.11	-- Cane sugar
42	1701.12	-- Beet sugar
43	1701.91	-- Containing added flavouring or colouring matter
44	1701.99	-- Other
45	2101.11	-- Extracts, essences and concentrates
46	2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee
47	2202.90	- Other - Beverages containing milk
48	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.
49	5002.00	Raw silk (not thrown).

**ATTACHMENT III
HIGHLY SENSITIVE LIST**

GROUP E: Tariff lines exempted from tariff concession

NO.	HS CODE	DESCRIPTION
1	0302.64	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)
2	0302.69	-- Other
3	0303.74	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)
4	0303.79	-- Other
5	0304.10	- Fresh or chilled
6	0304.20	- Frozen fillets
7	0304.90	- Other
8	0305.59	-- Other :
	0305.599	--- Other
9	2401.10	- Tobacco, not stemmed/stripped
10	2401.20	- Tobacco, partly or wholly stemmed/stripped
11	2401.30	- Tobacco refuse
12	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc
13	8407.34	-- Of a cylinder capacity exceeding 1,000 cc
14	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87
15	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines
16	8409.99	-- Other
17	8528.12	-- Colour
18	8537.10	- For a voltage not exceeding 1,000 V
19	8537.20	- For a voltage exceeding 1,000 V
20	8544.49	-- Other
21	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc
22	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :
	8703.222	--- Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles
	8703.229	--- Other
23	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :
	8703.232	--- Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles
	8703.239	--- Other
24	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc :
	8703.312	--- Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles
	8703.319	--- Other
25	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :
	8703.322	--- Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles
	8703.329	--- Other
26	8703.33	-- Of a cylinder capacity exceeding 2,500 cc :
	8703.332	--- Cars of jeep type with either flexible or hard top including station-wagon type, and similar vehicles
		--- Of A Cylinder Capacity not Exceeding 3,000 cc
	8703.339	--- Other
		--- Of A Cylinder Capacity not Exceeding 3,000 cc

**AGREEMENT ON TRADE IN SERVICES UNDER THE
FRAMEWORK AGREEMENT ON COMPREHENSIVE
ECONOMIC COOPERATION AMONG THE
GOVERNMENTS OF THE REPUBLIC OF KOREA
AND THE MEMBER COUNTRIES OF THE
ASSOCIATION OF SOUTHEAST ASIAN NATIONS**

The Governments of the Republic of Korea, and Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand¹ and the Socialist Republic of Viet Nam, Member Countries of the Association of Southeast Asian Nations,

RECALLING the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations (Framework Agreement) signed in Kuala Lumpur, Malaysia on the 13th day of December 2005;

FURTHER RECALLING Articles 1.3 and 2.2 of the Framework Agreement, which reflect their commitment to establish the Korea-ASEAN Free Trade Area covering trade in services;

NOTING the objectives of the Framework Agreement to enhance economic cooperation and deepen economic integration among them through progressive liberalisation of trade in services consistent with Article V of the General Agreement on Trade in Services (GATS);

REAFFIRMING their commitment to liberalise trade in services among the Republic of Korea and the ASEAN Member Countries with substantial sectoral coverage, taking into account the sensitive sectors of the Parties, and with special and differential treatment to ASEAN Member Countries and additional flexibility for the new ASEAN Member Countries of the Kingdom of Cambodia, the Lao People's Democratic Republic, the Union of Myanmar and the Socialist Republic of Viet Nam;

STRIVING TO enhance cooperation in services among them in order to improve efficiency and competitiveness, as well as to diversify the supply and distribution of services of the respective service suppliers of the Parties; and

RECOGNISING the right of the Parties to regulate, and to introduce new regulations, on the supply of services within their respective territories in order to meet national

¹ For the purpose of this Agreement, the Kingdom of Thailand is included in the reference of this term only after the relevant signature on her behalf has been appended.

policy objectives and, given asymmetries existing with respect to the degree of development of services regulations within the Parties, the particular need of the Parties to exercise this right,

HAVE AGREED as follows:

CHAPTER I DEFINITIONS AND SCOPE

Article 1 Definitions

For the purposes of this Agreement:

- (a) **AEM** means the Economic Ministers of the ASEAN Member Countries;
- (b) **aircraft repair and maintenance services** means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and do not include so-called line maintenance;
- (c) **ASEAN** means the Association of Southeast Asian Nations comprising Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam;
- (d) **Korea-ASEAN FTA** means the Korea-ASEAN Free Trade Area established by the Framework Agreement and other relevant agreements stipulated in paragraph 1 of Article 1.4 of the Framework Agreement;
- (e) **ASEAN Member Countries** means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam collectively;
- (f) **ASEAN Member Country** means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand or the Socialist Republic of Viet Nam individually;
- (g) **commercial presence** means any type of business or professional establishment, including through:

- (i) the constitution, acquisition or maintenance of a juridical person; or
 - (ii) the creation or maintenance of a branch or a representative office, within the territory of a Party for the purpose of supplying a service;
- (h) **computer reservation system (CRS) services** means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (i) **direct taxes** comprise all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation;
- (j) **Framework Agreement** means the Framework Agreement on Comprehensive Economic Cooperation among the Republic of Korea and the Governments of the Member Countries of the Association of Southeast Asian Nations;
- (k) **GATS** means the General Agreement on Trade in Services, contained in Annex 1B to the WTO Agreement;
- (l) **Implementing Committee** means the Implementing Committee established under Article 5.3 of the Framework Agreement;
- (m) **juridical person** means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (n) **juridical person of another Party** means a juridical person which is either:
 - (i) constituted or otherwise organised under the law of that other Party, and is engaged in substantive business operations in the territory of that Party or any other Party; or
 - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
 - 1. natural persons of that Party; or
 - 2. juridical persons of that other Party identified under

subparagraph (i);

- (o) a juridical person is:
 - (i) **owned** by persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by persons of that Party;
 - (ii) **controlled** by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;
 - (iii) **affiliated** with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;
- (p) **Korea** means the Republic of Korea;
- (q) **measure** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (r) **measures by Parties** means measures taken by:
 - (i) central, regional or local governments and authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;
- (s) **measures by Parties affecting trade in services** include measures in respect of:
 - (i) the purchase, payment or use of a service;
 - (ii) the access to and use of, in connection with the supply of a service, services which are required by the Parties to be offered to the public generally;
 - (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of another Party;
- (t) **monopoly supplier of a service** means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (u) **natural person of another Party** means a natural person who resides in the territory of that other Party or elsewhere and who under the law of that other Party:

- (i) is a national of that other Party; or
- (ii) has the right of permanent residence² in that other Party, in the case of a Party which accords substantially the same treatment to its permanent residents as it does to its nationals in respect of measures affecting trade in services, as notified in its acceptance of or accession to this Agreement provided that no Party is obligated to accord to such permanent residents treatment more favourable than would be accorded by that other Party to such permanent residents. Such notification shall include the assurance to assume, with respect to the permanent residents, in accordance with its laws and regulations, the same responsibilities that other Party bears with respect to its nationals;
- (v) **new ASEAN Member Countries** means the Kingdom of Cambodia, the Lao People's Democratic Republic, the Union of Myanmar and the Socialist Republic of Viet Nam;
- (w) **Parties** means Korea and the ASEAN Member Countries collectively;
- (x) **Party** means Korea or an ASEAN Member Country;
- (y) **person** means either a natural person or a juridical person;
- (z) **sector** of a service means,
 - (i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule,
 - (ii) otherwise, the whole of that service sector, including all of its subsectors;
- (aa) **selling and marketing of air transport services** means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;
- (bb) **services** includes any service in any sector except services supplied in the exercise of governmental authority;
- (cc) **a service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

² The Parties may make reservations with respect to permanent residence in their Schedule under this Agreement, provided that those reservations do not prejudice the Parties' rights and obligations in the GATS.

- (dd) **service consumer** means any person that receives or uses a service;
- (ee) **service of another Party** means a service which is supplied:
 - (i) from or in the territory of that other Party, or in the case of maritime transport, by a vessel registered under the laws of that other Party, or by a person of that other Party which supplies the service through the operation of a vessel and/or its use in whole or in part; or
 - (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of that other Party;
- (ff) **service supplier** means any person that supplies a service;³
- (gg) **supply of a service** includes the production, distribution, marketing, sale and delivery of a service;
- (hh) **trade in services** is defined as the supply of a service:
 - (i) from the territory of a Party into the territory of any other Party;
 - (ii) in the territory of a Party to the service consumer of any other Party;
 - (iii) by a service supplier of a Party, through commercial presence in the territory of any other Party;
 - (iv) by a service supplier of a Party, through presence of natural persons of a Party in the territory of any other Party;
- (ii) **traffic rights** means the right for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control;
- (jj) **WTO** means the World Trade Organisation; and

³ Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Agreement. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

- (kk) **WTO Agreement** means the Marrakesh Agreement Establishing the World Trade Organisation, done at Marrakesh on the 15th day of April 1994 and the other agreements negotiated thereunder.

Article 2

Scope

1. This Agreement applies to measures by the Parties affecting trade in services.
2. This Agreement shall not apply to:
 - (a) a service supplied in the exercise of governmental authority within the territory of each respective Party;
 - (b) measures affecting air traffic rights, however granted; or to measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services; and
 - (iii) computer reservation system services;
 - (c) cabotage in maritime transport services; and
 - (d) measures affecting natural persons seeking access to the employment market of a Party and measures regarding citizenship, residence or employment on a permanent basis.
3. Article 19, Article 20 and Article 23 of this Agreement shall not apply to laws, regulations or requirements governing the procurement by governmental agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale.
4. Nothing in this Agreement shall prevent a Party from applying measures to regulate the entry of natural persons of the other Parties into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits⁴ accruing to the other Parties under the terms of a specific commitment.

⁴ The sole fact of requiring a visa for natural persons of certain Parties and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

CHAPTER II OBLIGATIONS AND DISCIPLINES

Article 3 Regional and Local Government

In fulfilling its obligations and commitments under this Agreement, each Party shall ensure their observance by regional and local governments and authorities in its territory as well as their observance by non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities within its territory.

Article 4 Transparency

1. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application which pertain to or affect the operation of this Agreement. International agreements pertaining to or affecting trade in services to which a Party is a signatory shall also be published.
2. Where publication as referred to in paragraph 1 is not practicable, such information shall be made otherwise publicly available.
3. Each Party shall promptly and at least annually inform the Implementing Committee of the introduction of any new, or any changes to existing, laws, regulations or administrative guidelines which significantly affect trade in services covered by its specific commitments under this Agreement.
4. Each Party shall respond promptly to all requests by any other Party for specific information on any of its measures of general application or international agreements within the meaning of paragraph 1. Each Party shall also establish one or more enquiry points to provide specific information to other Parties, upon request, on all such matters as well as those subject to the notification requirement in paragraph 3. Such enquiry points shall be established within two years from the date of entry into force of this Agreement. Appropriate flexibility with respect to the time-limit within which such enquiry points are to be established may be agreed upon for individual developing country Parties. Enquiry points need not be depositories of laws and regulations.
5. Any Party may notify to the Implementing Committee any measure, taken by any other Party, which it considers affects the operation of this Agreement.

Article 5 Disclosure of Confidential Information

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

Article 6

Domestic Regulation

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

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

(b) The provisions of subparagraph (a) shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

3. Where authorisation is required for the supply of a service on which a specific commitment has been made, the competent authorities of a Party shall, within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of the Party shall provide, without undue delay, information concerning the status of the application.

4. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licencing requirements do not constitute unnecessary barriers to trade in services, the Implementing Committee shall, through appropriate bodies it may establish, develop any necessary disciplines. Such disciplines shall aim to ensure that such requirements are, *inter alia*:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) not more burdensome than necessary to ensure the quality of the service;
- (c) in the case of licencing procedures, not in themselves a restriction on the supply of the service.

5. (a) In sectors in which a Party has undertaken specific commitments, pending the entry into force of disciplines developed in these sectors pursuant to paragraph 4, the Party shall not apply licencing and qualification requirements and technical standards that nullify or impair such specific commitments in a manner which:
- (i) does not comply with the criteria outlined in subparagraphs 4(a), (b) or (c); and
 - (ii) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.
- (b) In determining whether a Party is in conformity with the obligation under paragraph 5(a), account shall be taken of international standards of relevant international organisations⁵ applied by that Party.
6. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of any other Party.

Article 7

Recognition

1. For the purposes of fulfillment of their respective standards or criteria for the authorisation, licencing or certification of services suppliers, each Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in another Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or the relevant competent bodies or may be accorded autonomously.
2. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for other interested Parties to negotiate their accession to such an agreement or arrangement or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for any other Party to demonstrate that education, experience, licences, or certifications obtained or requirements met in that other Party's territory should be recognised.
3. A Party shall not accord recognition in a manner which would constitute a means of discrimination between countries in the application of its standards or criteria

⁵ The term "relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of at least all Members of the WTO.

for the authorisation, licencing or certification of services suppliers, or a disguised restriction on trade in services.

4. Each Party shall endeavour:

- (a) within 12 months from the date on which this Agreement takes effect for it, to inform the Implementing Committee of its existing recognition measures and state whether such measures are based on agreements or arrangements of the type referred to in paragraph 1;
- (b) to promptly inform the Implementing Committee as far in advance as possible of the opening of negotiations on an agreement or arrangement of the type referred to in paragraph 1 in order to provide adequate opportunity to any other Party to indicate their interest in participating in the negotiations before they enter a substantive phase;
- (c) to promptly inform the Implementing Committee when it adopts new recognition measures or significantly modifies existing ones and state whether the measures are based on an agreement or arrangement of the type referred to in paragraph 1.

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

Article 8

Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's obligations under Article 19 and Article 20.

2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

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

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

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

5. If, after the date of entry into force of this Agreement, a Party grants monopoly rights regarding the supply of a service covered by its specific commitments, that Party shall notify the Implementing Committee no later than three months before the intended implementation of the grant of monopoly rights and the provisions of paragraphs 1(b) (other than the three-year restriction), 2, 3, 4, and 5 of Article 25 shall apply.

Article 9

Business Practices

1. Parties recognise that certain business practices of service suppliers, other than those falling under Article 8, may restrain competition and thereby restrict trade in services.

2. Each Party shall, at the request of any other Party (the “Requesting Party”), enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed (the “Requested Party”), shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The Requested Party shall also provide other information available to the Requesting Party, subject to its domestic law and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the Requesting Party.

Article 10

Safeguards

1. The Parties note the multilateral negotiations pursuant to Article X of the GATS on the question of emergency safeguard measures based on the principles of non-discrimination. Upon the conclusion of such multilateral negotiations, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement so as to incorporate the results of the multilateral negotiations.

2. In the event that the implementation of this Agreement causes substantial adverse impact to a service sector of a Party before the conclusion of the multilateral negotiations referred to in paragraph 1, the affected Party may request for consultations with the other Party for the purposes of discussing any measure with respect to the affected service sector. Any measure taken pursuant to this paragraph shall be mutually agreed by the Parties concerned. The Parties concerned shall take into account the circumstances of the particular case and give sympathetic consideration to the Party seeking to take a measure.

Article 11

Payments and Transfers

1. Except under the circumstances envisaged in Article 12, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.
2. Nothing in this Agreement shall affect the rights and obligations of any Party who is a member of the International Monetary Fund under the Articles of Agreement of the Fund, including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 12 or at the request of the Fund.

Article 12

Restrictions to Safeguard the Balance of Payments

1. Where a Party is in serious balance of payments and external financial difficulties or threat thereof, it may adopt or maintain restrictions on trade in services in accordance with Article XII of the GATS.
2. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the Implementing Committee.

Article 13

General Exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between Parties where like conditions prevail, or a disguised restriction on trade in services, nothing in this Agreement shall be construed to prevent the adoption or enforcement by any Party of measures:

- (a) necessary to protect public morals or to maintain public order⁶;
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement including those relating to:

⁶ The public order exception may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

- (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on services contracts;
- (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
- (iii) safety;
- (d) inconsistent with Article 20, provided that the difference in treatment is aimed at ensuring the equitable or effective⁷ imposition or collection of direct taxes in respect of services or service suppliers of other Parties;
- (e) with difference in treatment provided that it is the result of an agreement on the avoidance of double taxation or provisions on the avoidance of double taxation in any other international agreement or arrangement by which the Party is bound.

Article 14

Security Exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require any Party to furnish any information the disclosure of which it considers contrary to its essential security interests; or
 - (b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests, including but not limited to:
 - (i) action relating to fissionable and fusionable materials or the materials from which they are derived;

⁷ Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:

- (i) apply to non-resident service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory; or
- (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory; or
- (iii) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures; or
- (iv) apply to consumers of services supplied in or from the territory of another Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory; or
- (v) distinguish service suppliers subject to tax on worldwide taxable items from other service suppliers, in recognition of the difference in the nature of the tax base between them; or
- (vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.

Tax terms or concepts in paragraph (d) of Article 13 (General Exceptions) and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.

- (ii) action relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
 - (iii) action taken so as to protect critical public infrastructures including communications, power and water infrastructures from deliberate attempts intended to disable or degrade such infrastructures;
 - (iv) action taken in time of war or other emergency in domestic or international relations; or
- (c) to prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

2. The Implementing Committee shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.

Article 15

Subsidies

1. Except where provided in this Article, this Agreement shall not apply to subsidies or grants provided by a Party, or to any conditions attached to the receipt or continued receipt of such subsidies or grants, whether or not such subsidies or grants are offered exclusively to domestic services, service consumers or service suppliers. If such subsidies or grants significantly affect trade in services committed under this Agreement, any Party may request for consultations with a view to an amicable resolution of this matter.

2. Pursuant to this Agreement, the Parties shall:

- (a) on request, provide information on subsidies related to trade in services committed under this Agreement to any requesting Party; and
- (b) review the treatment of subsidies when relevant disciplines are developed by the WTO.

Article 16

WTO Disciplines

Subject to any future agreements as may be agreed pursuant to reviews of this Agreement by the Parties under Article 26, the Parties hereby agree and reaffirm their commitments to abide by the provisions of the WTO Agreement as are relevant and applicable to trade in services.

Article 17

Cooperation

The Parties shall strengthen cooperation efforts in services sectors, including sectors mutually agreed upon by the Parties.

Article 18

Increasing Participation of new ASEAN Member Countries

The increasing participation of new ASEAN Member Countries on trade in services shall be facilitated through negotiated specific commitments, relating to:

- (a) the strengthening of their domestic services capacity and its efficiency and competitiveness, *inter alia* through access to technology on a commercial basis;
- (b) the improvement of their access to distribution channels and information networks;
- (c) the liberalisation of market access in sectors and modes of supply of export interest to them; and
- (d) flexibility for new ASEAN Member Countries for opening fewer sectors, liberalising fewer types of transactions and progressively extending market access in line with their respective development situation.

CHAPTER III

SPECIFIC COMMITMENTS

Article 19

Market Access

1. With respect to market access through the modes of supply identified in Article 1(hh), a Party shall accord services and service suppliers of any other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule.⁸

⁸ If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in Article 1(hh)(i) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in Article 1(hh)(iii), it is thereby committed to allow related transfers of capital into its territory.

2. In sectors where market-access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule, are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁹
- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 20

National Treatment

1. In the sectors inscribed in its Schedule, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of any other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.¹⁰

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of any other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

⁹ Subparagraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

¹⁰ Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of any other Party.

Article 21

Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Article 19 or Article 20, including those regarding qualifications, standards or licencing matters. Such commitments shall be inscribed in a Party's Schedule.

Article 22

Schedules of Specific Commitments

1. Each Party shall set out in a schedule the specific commitments it undertakes under Article 19, Article 20 and Article 21. With respect to sectors where such commitments are undertaken, each Schedule shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments;
- (d) where appropriate the time-frame for implementation of such commitments; and
- (e) the date of entry into force of such commitments.

2. Measures inconsistent with Article 19 shall be inscribed in the column relating to Article 19, and measures inconsistent with Article 20 shall be inscribed in the column relating to Article 20.

3. The Schedules shall be annexed to this Agreement and shall form an integral part thereof.

Article 23

Application and Extension of Commitments

1. Korea shall make a single schedule of specific commitments under Article 22 and shall apply this Schedule to all ASEAN Member Countries.

2. Each ASEAN Member Country shall make its individual schedule of specific commitments under Article 22 and shall apply this Schedule to Korea and the rest of the ASEAN Member Countries.

Article 24

Progressive Liberalisation

The Parties shall, at the reviews pursuant to Article 26, enter into successive rounds of negotiations to negotiate further packages of specific commitments under this Agreement so as to progressively liberalise trade in services between the Parties.

Article 25

Modification of Schedules

1. A Party may modify or withdraw any commitment in its Schedule, at any time after three years have elapsed from the date on which that commitment has entered into force, provided that:

- (a) it notifies the Parties as well as the Implementing Committee of its intention to modify or withdraw a commitment no later than three months before the intended date of implementation of the modification or withdrawal; and
- (b) it enters into negotiations with any affected Party to agree to the necessary compensatory adjustment.

2. In achieving a compensatory adjustment, Parties shall ensure that the general level of mutually advantageous commitment is not less favourable to trade than provided for in the Schedules prior to such negotiations.

3. Any compensatory adjustment pursuant to this Article shall be accorded on a non-discriminatory basis to all Parties.

4. If the Parties concerned are unable to reach an agreement on the compensatory adjustment, the matter shall be resolved by arbitration¹¹. The modifying Party may not modify or withdraw its commitment until it has made compensatory adjustments in conformity with the findings of the arbitration.

5. If the modifying Party implements its proposed modification or withdrawal and does not comply with the findings of the arbitration, any Party that participated in the arbitration may modify or withdraw substantially equivalent benefits in conformity with those findings. Notwithstanding Article 23, such a modification or withdrawal may be implemented solely with respect to the modifying Party.

¹¹ The Implementing Committee shall establish procedures for arbitration in due course.

CHAPTER IV FINAL PROVISIONS

Article 26 Review

The Minister for Trade of Korea and the AEM or their designated representatives shall meet within a year of the date of entry into force of this Agreement and then biennially or otherwise as appropriate to review this Agreement for the purpose of considering further measures to liberalise trade in services as well as develop disciplines and negotiate agreements on matters referred to in Article 16 or any other relevant matters as may be agreed.

Article 27 Miscellaneous Provisions

1. This Agreement shall include the Annexes and the contents therein which shall form an integral part of this Agreement; and all future legal instruments agreed pursuant to this Agreement.
2. The Annex on Financial Services shall form an integral part of this Agreement.
3. The GATS Annex on Telecommunications shall be incorporated into this Agreement, *mutatis mutandis*.
4. Except as otherwise provided in this Agreement, this Agreement or any action taken under it shall not affect or nullify the rights and obligations of a Party under the existing agreements to which it is a party.
5. ASEAN Member Countries may enter into individual bilateral arrangements with Korea concerning co-production of broadcasting programs pursuant to this Agreement, and such bilateral arrangements shall apply to the said Parties only.

Article 28 Amendments

This Agreement may be amended by agreement in writing by the Parties, and such amendments shall enter into force on such date or dates as may be agreed by the Parties.

Article 29 Dispute Settlement

Unless otherwise provided in this Agreement, any dispute concerning the interpretation, implementation or application of this Agreement shall be resolved through the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement.

Article 30

Denial of Benefits

A Party may deny the benefits of this Agreement:

- (a) to the supply of a service, if it establishes that the service is supplied from or in the territory of a non-Party;
- (b) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:
 - (i) by a vessel registered under the laws of a non-Party, and
 - (ii) by a person of a non-Party which operates and/or uses the vessel in whole or in part;
- (c) to a service supplier that is a juridical person, if it establishes that it is not a service supplier of another Party.

Article 31

Entry into Force

1. This Agreement shall enter into force on the first day of the second month following the latter date on which Korea and at least one ASEAN Member Country have notified all the other Parties in writing of the completion of their internal procedures.

2. A Party shall, upon the completion of its internal procedures for the entry into force of this Agreement, notify all the other Parties in writing.

3. Where a Party is unable to complete its internal procedures for the entry into force of this Agreement by the date as set out in paragraph 1, this Agreement shall come into force for that Party 30 days after the date on which the Party has notified all the other Parties in writing of the completion of its internal procedures. The Party concerned, however, shall be bound by the same terms and conditions of this Agreement, including any further commitments that may have been undertaken by the other Parties under this Agreement by the time of such notification, as if it had notified all the other Parties in writing of the completion of its internal procedures before the date of entry into force of this Agreement.

Article 32
Depositary

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

IN WITNESS WHEREOF, the undersigned being duly authorised thereto, have signed the Agreement on Trade in Services under the Framework Agreement on Comprehensive Economic Cooperation among Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations.¹²

DONE in Singapore, this 21st day of November 2007, in duplicate copies in the English language.

For the Government of the Republic of Korea:

KIM JONG-HOON
Minister for Trade

For the Government of Brunei Darussalam:

¹² The Parties agree that the Kingdom of Thailand may sign this Agreement at a later date upon the completion of her parliamentary procedure.

LIM JOCK SENG
Second Minister of Foreign Affairs and Trade

For the Royal Government of Cambodia:

CHAM PRASIDH
Senior Minister and Minister of Commerce

For the Government of the Republic of Indonesia:

MARI ELKA PANGESTU
Minister of Trade

For the Government of the Lao People's Democratic Republic:

NAM VIYAKETH
Minister of Industry and Commerce

For the Government of Malaysia:

RAFIDAH AZIZ
Minister of International Trade and Industry
For the Government of the Union of Myanmar:

U SOE THA
Minister for National Planning and Economic Development

For the Government of the Republic of the Philippines:

PETER B. FAVILA
Secretary of Trade and Industry

For the Government of the Republic of Singapore:

LIM HNG KIANG
Minister for Trade and Industry

For the Government of the Socialist Republic of Viet Nam:

VU HUY HOANG
Minister of Industry and Trade

ANNEX ON FINANCIAL SERVICES

1. Scope and Definition

- (a) This Annex applies to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in Article 1(hh) of this Agreement.
- (b) For the purposes of Article 1(bb) of this Agreement, "services supplied in the exercise of governmental authority" means the following:
 - (i) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
 - (ii) activities forming part of a statutory system of social security or public retirement plans; and
 - (iii) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.
- (c) For the purposes of Article 1(bb) of this Agreement, if a Party allows any of the activities referred to in subparagraphs (b)(ii) or (b)(iii) of this paragraph to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services" shall include such activities.
- (d) Article 1(cc) of this Agreement shall not apply to services covered by this Annex.

2. Prudential Measures, Exchange Rate and Financial Stability

- (a) Notwithstanding any other provisions of this Agreement, a Party shall not be prevented from taking measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier; to ensure the integrity and stability of the financial system; or to ensure the stability of the exchange rate¹, including to prevent speculative capital flows, subject to the following:

¹ The measures to ensure the stability of the exchange rate including to prevent speculative capital flows shall not be adopted or maintained for the purpose of protecting a particular sector.

- (i) where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement;
 - (ii) for measures to ensure the stability of the exchange rate including to prevent speculative capital flows, such measures shall be no more than necessary, and phased out within one year or when conditions no longer justify their institution or maintenance; and
 - (iii) for measures to ensure the stability of the exchange rate including to prevent speculative capital flows, such measures shall be applied on a Most-Favoured-Nation basis.
- (b) Nothing in this Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

3. Recognition

- (a) A Party may recognise prudential measures of any other country in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.
- (b) A Party that is a party to such an agreement or arrangement referred to in subparagraph (a), whether future or existing, shall afford adequate opportunity for other interested Parties to negotiate their accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for any other Party to demonstrate that such circumstances exist.
- (c) Where a Party is contemplating according recognition to prudential measures of any other country, paragraph 4(b) of Article 7 shall not apply.

4. Dispute Settlement

Panels for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

5. Definitions

For the purposes of this Annex:

- (a) **A financial service** is any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

- (i) Direct insurance (including co-insurance):
 - (A) life
 - (B) non-life
- (ii) Reinsurance and retrocession;
- (iii) Insurance intermediation, such as brokerage and agency;
- (iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

Banking and other financial services (excluding insurance)

- (v) Acceptance of deposits and other repayable funds from the public;
- (vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (vii) Financial leasing;
- (viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (ix) Guarantees and commitments;
- (x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (A) money market instruments (including cheques, bills, certificates of deposits);
 - (B) foreign exchange;

- (C) derivative products including, but not limited to, futures and options;
 - (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (E) transferable securities;
 - (F) other negotiable instruments and financial assets, including bullion.
- (xi) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
 - (xii) Money broking;
 - (xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
 - (xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;
 - (xvi) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.
- (b) **A financial service supplier** means any natural or juridical person of a Party wishing to supply or supplying financial services but the term "financial service supplier" does not include a public entity.
- (c) **Public entity** means:
- (i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

- (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

**LETTER OF UNDERSTANDING AMONG THE
PARTIES TO THE AGREEMENT ON TRADE IN
SERVICES UNDER THE FRAMEWORK AGREEMENT
ON COMPREHENSIVE ECONOMIC COOPERATION
AMONG THE GOVERNMENTS OF THE REPUBLIC
OF KOREA AND THE MEMBER COUNTRIES OF THE
ASSOCIATION OF SOUTHEAST ASIAN NATIONS**

The Parties to the Agreement on Trade in Services under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations¹ (hereinafter referred to as the “Agreement”) have reached the following understanding:

(a) for **Article 1 (Definitions)** –

The Republic of Korea and ASEAN Member Countries understand that for Article 1(o)(i), the phrase “beneficially owned” shall not be construed so as to require:

- (i) the Philippines to allow for ownership of a juridical person inconsistent with the 1987 Philippine Constitution (the Constitution of the Republic of the Philippines); Commonwealth Act No. 108 as amended or the Anti-Dummy Law, (an Act to Punish Acts of Evasion of the Laws on the Nationalization of Certain Rights, Franchises or Privileges); Batas Pambansa Bilang 68 as amended, (the Corporation Code of the Philippines); Republic Act No. 386 (an Act to Ordain and Institute the Civil Code of the Philippines); and Republic Act No. 8179 (an Act to Further Liberalize Foreign Investments, Amending for the Purpose Republic Act No. 7042, and for Other Purposes);
- (ii) Viet Nam to allow for ownership of a juridical person inconsistent with the Civil Code No. 33/2005/QH11 dated 14 June 2005; Law on Enterprises No. 60/2005/QH11 dated 29 November 2005; Law on Investment No. 59/2005/QH11 dated 29 November 2005; and Law on Securities No. 70/2006/QH11 dated 29 June 2006 of Viet Nam;

(b) for **Article 13 (General Exceptions)** –

The Republic of Korea and ASEAN Member Countries understand that the issue relating to taxation measures under paragraph (d) of Article 13 and footnote 7 is still subject to further negotiations; and

¹ The Parties agree that the Kingdom of Thailand may sign this Agreement at a later date upon the completion of her parliamentary procedure.

(c) for **Paragraph 2 (Prudential Measures, Exchange Rate and Financial Stability) of the Annex on Financial Services** –

The Republic of Korea and ASEAN Member Countries understand that, for this Agreement, notwithstanding the placement of paragraph 2 on Prudential Measures, Exchange Rate and Financial Stability in the Annex on Financial Services, the Parties shall not be limited to imposing the measures as provided in paragraph 2 of the Annex on Financial Services only to the financial services sector.

This Letter of Understanding takes effect on the same date as the Agreement on Trade in Services and shall form an integral part of the Agreement.

DONE in Singapore, this 21st of November 2007, in duplicate copies in the English language.

For the Government of the Republic of Korea:

KIM JONG-HOON
Minister for Trade

For the Government of Brunei Darussalam:

LIM JOCK SENG
Second Minister of Foreign Affairs and Trade

For the Royal Government of Cambodia:

CHAM PRASIDH
Senior Minister and Minister of Commerce

For the Government of the Republic of Indonesia:

MARI ELKA PANGESTU
Minister of Trade

For the Government of the Lao People's Democratic Republic:

NAM VIYAKETH
Minister of Industry and Commerce

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RAFIDAH AZIZ
Minister of International Trade and Industry

For the Government of the Union of Myanmar:

U SOE THA
Minister for National Planning and Economic Development
For the Government of the Republic of the Philippines:

PETER B. FAVILA
Secretary of Trade and Industry

For the Government of the Republic of Singapore:

LIM HNG KIANG
Minister for Trade and Industry

For the Government of the Socialist Republic of Viet Nam:

VU HUY HOANG
Minister of Industry and Trade

KOREA

Schedule of Specific Commitments

(For the First Package of Commitments)

KOREA - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
* : An asterisk on the CPC(UN provisional Central Product Classification : Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) Code number indicates that the corresponding service sub-sector in this schedule only covers a part or parts of the service sub-sector classified under the given CPC code number. Unbound* means unbound due to lack of technical feasibility.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) The acquisition of outstanding stocks of existing domestic companies in such areas as energy and aviation by natural person or juridical persons of another Member may be restricted. The foreign investment in newly privatized companies may be restricted.	3) The acquisition of land is unbound except: (i) that the acquisition of land by companies which are not deemed as foreign under the Alien Land Law is permitted, and (ii) that the acquisition of land by companies which are deemed as foreign under the Alien Land Law and branches of foreign company is permitted, subject to approval or notification in accordance with the Alien Land Law, for the following legitimate business purposes: • land used for supplying services during the course of normal business activities; • land used for housing senior company personnel under pertinent laws; and • land used for fulfilling land-holding requirements stipulated by pertinent	3) Residents who have been treated as foreigners in the Securities Exchange Act are accorded national treatment in portfolio investment in Korean stocks.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		laws. Eligibility for subsidies, including tax benefits, may be limited to companies which are established in Korea according to the pertinent laws. Unbound for research and development subsidies.	
	4) Unbound except for measures affecting the entry and temporary stay of natural persons as defined below: A. Intra-corporate Transferees (ICT) Natural persons who are employees of firms that supply services <i>through</i> subsidiaries, branches, or designated affiliates established in Korea and who have been in the employ of their firm for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following: (i) Executives - persons within an organization who primarily direct the management of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or shareholders of the business. Executives would not directly perform tasks related to the actual supply of a service or	4) Unbound except for measures concerning Intra-corporate Transferees (ICT), Business Visitors (BV), Service Salespersons (SS). Unbound for Contractual Service Suppliers (CSS) The acquisition of land is unbound except that the lease hold right of land is permitted Eligibility for subsidies, including tax benefits, may be limited to residents according to the pertinent laws.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	services of the organization (ii) Senior Managers - persons within an organization who primarily direct the organization or a department of the organization; supervise and control the work of other supervisory, professional or managerial employees; have the authority to hire and fire or recommend hiring, firing or other personnel actions; and exercise discretionary authority over day-to-day operations. Senior managers do not include first-line supervisors, unless the employees supervised are professionals, nor do they include employees who primarily perform tasks necessary for the supply of the service.		
	(iii) Specialists-persons within an organization who possess knowledge at an advanced level of continued expertise and proprietary knowledge on the services, research equipment, techniques, or management of the organization. Entry and stay of natural persons as defined in A is limited to a period not exceeding three years that may be extended if the above condition is still met by the applicants.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
The following definition is provided for transparency purposes: i) Subsidiary is defined as a firm, corporation or other legal entity of which a parent owns more than 50 per cent of the total equity of the entity. ii) Branch is defined as an operating division or a representative office of the same organization, which has an employee holding an extensive right to represent a parent housed in the territory of any other WTO Member. iii) The designated affiliate is defined as one of two subsidiaries, both of which are owned or controlled by the same parent, or as one of two legal entities, both of which are owned or controlled by the same group of shareholders who are partners of a partnership, a company or other legal entity and who have more than 50 per cent of the total equity of each of the two entities or have a responsibility for more than 50 per cent of the total investment amount of each of the two entities.			
	B. Business Visitors(BV) Natural persons meeting the criteria of category A(i) or A(ii) and who are responsible for the setting up, in Korea, of a commercial presence of a service supplier of a Member when the service supplier has no representative office, branch or subsidiary in Korea and the persons are not engaged in making direct sales or supplying services. C. Service Salespersons(SS) Natural persons not based in the territory of Korea and receiving no remuneration from a source located within Korea, who are engaged in activities or representing a service supplier for the purpose of negotiating for the sale of the services of that supplier when such sales are not directly made to the general public and the persons are not engaged in supplying the services.		
	Entry and stay of natural persons as defined in B and C is limited to a period of 90 days.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	D. Contractual Service Suppliers (CSS) - Employees of juridical person Natural persons who are engaged in the supply of a contracted service as employees of a juridical person that has no commercial presence in Korea, subject to the following conditions and any of the additional conditions mentioned in the sector specific part.¹ The juridical person has to obtain a service contract for a period not exceeding one year from a juridical person incorporated in Korea, who is the final consumer of the service which is supplied. The contract shall comply with the laws and regulations of Korea. The natural persons seeking access should be employees of the juridical person, who are supplying the service for a period not less than one year immediately preceding the date of their application for admission.		

¹ The Horizontal or Specific Commitments made under the Category "D" do not apply to measures affecting natural persons seeking access to the employment market of Korea, nor to measures regarding employment on a permanent basis in accordance with the Annex on Movement of Natural Persons.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	The natural persons must possess the necessary academic and professional qualifications and professionally qualified competency-based experience to exercise an activity in the sector concerned pursuant to the laws, regulations or requirements of Korea and to accreditations by the relevant international organizations such as Washington Accord, EMF International Registered Professional Engineer and APEC Engineers. The natural persons are required to receive no remuneration from a juridical person located in Korea. Commitments may be subject to the application of a numerical ceiling [modalities of application and level to be determined], except where otherwise indicated for a specific sub-sector. The contract is required to be obtained in the following service-supplying activities or sub-sectors, without conferring entitlement to exercise the professional title of Korea. - Services related to the installment, management or repair of industrial equipment or machine, excluding construction and power generation equipment, for a juridical person in Korea which purchases the equipment or the machine from a juridical person employing the natural person located in any other		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	WTO Member - Consultancy services related to the technical knowledge or skill concerning the natural science applied to information technology, e-business, biotechnology, nanotechnology, digital electronics, and environmental industry		
	- Consultancy services for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information related to accounting, auditing and bookkeeping services, to a Korean accounting firm or office through a membership contract - Architectural services subject to collaboration with architects registered under the Korean law in the form of joint contracts - Management consulting services Professional Engineers in the following services: - Consultancy services related to the installation of computer hardware - Software R&D based implementation services - Data management services - Data system services - Specialty engineering design services for automobile		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Entry and stay of the natural persons as defined in D is limited to the duration of the contract, which is not exceeding one year.		
Notes for transparency purposes: 1. Natural persons whose entries and temporary stays are permitted shall observe the Immigration Law and the labour laws. 2. Korea's commitments regarding temporary movement of natural persons do not apply in the case of labour-management disputes.			
II. SECTOR-SPECIFIC COMMITMENTS			
1. <u>BUSINESS SERVICES</u> A. <u>Professional Services</u> a. Legal services; (CPC 861*) Advisory Services on law of the jurisdiction where service supplier is qualified as a lawyer and on public international law, excluding the following : (i) representation for juridical or statutory procedures in courts and other government agencies as well as preparation of legal documents for such procedures ; (ii) legal representation for the entrustment of the preparation of notarial	1) None 2) None 3) Only in the form of representative office. Association with or employment of local lawyers with Korean qualification or equivalent is not permitted. 4) Unbound except as indicated in the Horizontal Commitments section. Commercial presence is required.	1) None 2) None 3) Foreign legal consultants are required to stay in Korea not less than 180 days per year. 4) Unbound except as indicated in the Horizontal Commitments section.	(i) Representation in international commercial arbitration is permitted, provided that the applicable procedural and substantive laws in the arbitration are the laws which the foreign legal consultant is qualified to practice in Korea. (ii) Use of firm name is permitted, provided that it is used with reference to "Foreign legal consultants office" in Korean

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
deeds ;			
(iii) those activities concerning a legal case whose objective is the acquisition or loss or change of rights concerning real property in Korea, intellectual property rights, mining rights or other rights arising upon registration thereof with government agencies in Korea ; and (iv) legal cases concerning family relations or inheritance, in which a Korean national is involved as a party or the property concerned is located in Korea.			(iii) Notwithstanding limitation on Market Access to this sector, no later than 2 years after the date of entry into force of this Agreement, Korea will allow a representative office, subject to certain requirements consistent with this Agreement, to conclude a specific cooperative agreement with a Korean law firm in order to be able to jointly deal with a case in which domestic and foreign legal issues are mixed and to share profits derived from the case.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
* Notes The following information is provided for transparency purposes only : i) A foreign lawyer who wishes to practice law as a foreign legal consultant in Korea must be approved by the Minister of Justice, must have practiced law for at least 3 years in the jurisdiction where he/she is qualified as a lawyer, and must be in good standing of the legal profession in the jurisdiction. ii) Permission of the Minister of Justice is required for the establishment of a representative office in Korea. The representative office consists of a FLC or FLCs approved by the Minister of Justice. It must have credibility and expertise, and sufficient capability to compensate for damages caused to the client, if any. The chief of the representative office must have practiced law for at least 7 years, including 3 years in the jurisdiction of his/her qualification. iii) A representative office can conduct profit-making activities provided that such presence in Korea maintains proper business plans and financial bases, and must observe the Foreign Legal Consultant Act and its presidential decree. iv) For the purpose of the commitment to this sector, only the law firm which is organized under each ASEAN member countries' relevant law and headquartered in each ASEAN member countries can establish its representative office in Korea. Any type of subordinate or dependent legal entity, including but not limited to a branch, a local office, a subsidiary or a joint-venture firm of the law firm of a country that is not a member of ASEAN shall not be permitted to establish its representative office in Korea.			
b. Accounting, auditing and book-keeping services (CPC 862)	1) Unbound for auditing. 2) Unbound for auditing services. 3) Only sole proprietorships, auditing task forces, and accounting corporations (limited liability companies) by CPAs licensed under the Certified Public Accountant Law are permitted. Only CPAs in auditing task forces and accounting corporations (limited liability companies) are allowed to supply auditing services.	1) None 2) None 3) None	1)2)3) A Korean accounting firm or office may, by paying an annual membership fee, acquire membership to international accounting organizations which have world-wide business networks. The following services may be supplied to a Korean accounting firm or office through a

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			membership contract: - Consultancy for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information.
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CPA, a candidate must have field experience of two years in Korea after passing the CPA examination.	4) Temporary movement of natural persons who are qualified as CPAs under their home country's laws and are employed by international accounting firms for the purpose of supplying the services mentioned above is allowed. Entry and stay of these persons is limited to a one-year period that may be extended if extension is deemed to be necessary.
c. Taxation services (CPC 863)	1) Unbound for tax reconciliation services and tax representative services. 2) Unbound for tax reconciliation services and tax representative services. 3) Only sole proprietorships, tax	1) None 2) None 3) None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	reconciliation task forces, tax agency corporations (limited liability companies) by CTAs licensed under the Certified Tax Accountant Law are permitted. Only CTAs in tax reconciliation task forces, tax agency corporations (limited liability companies) are allowed to supply tax reconciliation services. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CTA, a candidate must have field experience of six months in Korea after passing the CTA examination.	
d. Architectural services (CPC 8671)	1) Commercial presence is required, except for circumstances where services are supplied by foreign architects through joint contracts with architects licensed under Korean law. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1)2)4)Supply of services by foreign architects through joint contracts with architects licensed under Korean law is allowed. Foreign architects licensed under their home country's law may acquire a Korean architect license by passing a simplified examination which covers only two of the regular test's six subjects: architectural laws and regulations

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			and architectural design
e. Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
g. Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
i. Veterinary services (CPC 932)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Computer and Related Services</u>			
a. Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other (CPC 845, 849)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Research and Development Services</u>			
a. Research and development services on natural sciences (CPC 851) Excluding marine scientific Research	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Research and development services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Interdisciplinary research and development services (CPC 853)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
D. Real Estate Services			
Brokerage services (CPC 82203*, 82204*, 82205*, 82206*)	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Appraisal services (CPC 82201*, 82202*) Excluding appraisal services related to services supplied in the exercise of governmental authority such as assessment of land prices and compensation for expropriation	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
E. Rental/Leasing Services without Operators			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a. Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Relating to aircraft (CPC 83104)	1) Unbound 2) Unbound 3) Joint venture in which foreign equity participation is less than 50% is permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Representatives of joint venture companies must be Korean nationals. 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Relating to other transport equipment (CPC 83101, 83105*) ²	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Relating to other machinery and equipment (CPC 83106 - 83109)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other Leasing or rental services concerning personal or household goods	1) None 2) None 3) None	1) None 2) None 3) None	

² 83105*: Only passenger vehicles for less than 15 passengers under CPC 83105.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 832)	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
<u>Other Business Services</u>			
a. Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Project management services and other management services (CPC 86601, 86609)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Composition and purity testing and analysis services (CPC 86761*) ³	1) None 2) None 3) Establishment of a commercial presence is subject to the economic needs test. Main Criteria: The number of and impact on existing domestic suppliers, protection of public health, safety, and environment. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Testing and analysis services of physical properties (CPC 86762)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Technical inspection services (CPC 86764)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Testing and analysis services of integrated mechanical and electrical systems (CPC 86763**, 86769**) ⁴	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Consulting services related to agriculture and animal husbandry	1) None 2) None 3) None	1) None 2) None 3) None	

³ 86761: Only inspection, testing and analysis services of air, water, noise level and vibration level under CPC 86761.

⁴ 86763, 86769: Only testing and analysis services of electrical products under CPC 86763, 86769.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 8811*, 8812*)	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
f. Poultry differentiation service (CPC 8811**, 8812**)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Services incidental to forestry excluding aerial fire fighting and disinfection (CPC 8814*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
g. Consulting services related to fishing (CPC 882*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
h. Services incidental to mining (CPC 883)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
i. Services incidental to manufacturing: Only consulting services related to manufacturing technologies of new products (CPC 884* and 885* excluding 88411, 88450, 88442, and 88493)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
k. Placement services of personnel (CPC 87201, 87202) Excluding placement services for seafarers under the Seamen Act	1) None 2) None 3) Foreign service suppliers may supply services only in the form of a corporation under the Commercial Act 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Notes for transparency purposes: 1. The corporations shall follow the rules for service fees determined and announced by the Ministry of Labour. 2. The corporations shall be established with a paid-in capital of 50 million won or more. If suppliers wish to install additional branch offices, the total paid-in capital shall increase by 20 million won for each branch office additionally installed.			
m. Related scientific and technical consulting services Geological, geophysical and other scientific prospecting services (CPC 86751) Subsurface surveying services (CPC 86752)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Surface surveying services (CPC 86753*) Excluding services related to cadastral survey	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Map-making services (CPC 86754*) Excluding services related to cadastral maps	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
n. Maintenance and repair of equipment (CPC 633, 8861, 8862, 8863, 8864, 8865, 8866)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
o. Building-cleaning services (CPC 874**, excluding 87409)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
p. Photographic services (CPC 875)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
r. Printing (CPC 88442*) ⁵	1) None 2) None	1) None 2) None	

⁵ 88442: Screen painting, gravure printing and services related to printing under CPC 88442.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
r. Publishing (CPC 88442*) Excluding publishing services of newspapers and periodicals	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
s. Convention agency services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
s. Stenography services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
t. Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
t. Specialty design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES B. <u>Courier Services</u> International courier services (CPC 75121**) Excluding the services currently reserved to the Korean Postal Authority by law.⁶ The commitment shall not be construed to include the right to operate transport services under one's own responsibility for hire. The commitment shall not include under any circumstances, the grant of air traffic rights for courier operators with own Air Operator's Certificate (AOC) and aircraft fleet.	1) Provision of services is limited to air and sea transport modes. 2) None 3) Limited to land based operations in support of international courier services 4) Unbound except as indicated in the Horizontal Commitments section.	1) Provision of services is limited to air and sea transport modes. 2) None 3) Limited to land based operations in support of international courier services 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Telecommunication Services</u>	1) The provision of all services is subject to	1) None	

⁶ According to the Postal Service Act, the Korean Postal Authority reserves exclusive rights for collecting, processing and delivering letters. However, the Act allows private couriers to operate commercial document services, which include a) unsealed freight-attached documents or dispatch notes, b) trade-related documents, c) foreign capital or technology related documents, or d) foreign exchange or its related documents.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a. Voice telephone services b. Packet-switched data transmission services c. Circuit-switched data transmission services d. Telex services e. Telegraph services f. Facsimile services g. Private leased circuit services o. Other Digital cellular services Paging services PCS (personal communications services) TRS (trunked radio system) services Mobile data services IAS(Internet access services) VoIP(Voice over Internet protocol) services connected to the PSTN(public switched telephone network)	commercial arrangements with licensed Korean service suppliers. 2) None 3) A license for facilities-based public telecommunications services or a registration for non-facilities based public telecommunications services shall be granted only to a juridical person organized under Korean law. A foreign government or its representative, or a foreign person may not obtain or hold a radio station license. A license for facilities based public telecommunications services shall not be granted to or held by a juridical person organized under Korea law in which a foreign government, foreign person, or a deemed foreign person* holds in the aggregate more than 49 percent of its total voting shares. A foreign government, foreign person, or deemed foreign person* may not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier of public telecommunications services.	2) None 3) None	As contained in the attachment
	A foreign government, foreign person, or foreign juridical person, or deemed foreign person* may not be the largest shareholder of KT, except if it holds less than 5 percent		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	of its total voting shares. * deemed foreign person means a juridical person in which a foreign government or foreign person is the largest shareholder and holds 15 percent or more of that juridical person's total voting shares. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Value-added Services⁷: h. Electronic mail i. Voice mail j. On-line information and data base retrieval k. Electronic data interchange l. Enhanced/value-added facsimile services including store and forward, store and retrieve m. Code and protocol conversion n. On-line information and/or data processing (including transaction processing) o. Other On-line data base and remote computing services⁸	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	Value-added service providers are allowed to supply data transmission services⁹.
D. <u>Audiovisual Services</u>			
a. Motion picture and video tape production and distribution services (CPC 96112*, 96113*) Excluding those services for cable TV broadcasting	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

⁷ Value-added services mean telecommunication services, which are provided through telecommunications network facilities leased from facilities-based basic telecommunication service providers, and which store and forward, or process and forward, the customer's information.

⁸ On-line data base and remote computing services do not cover telecommunication services which mediate third party communications.

⁹ Telecommunication services which transmit and/or exchange the customer's data without change in the form or content (voice telephony, telex, facsimile services and simple resale of leased circuits are excluded).

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Record production and distribution services (Sound recording)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
3. CONSTRUCTION SERVICES (CPC 511-518)	1) Unbound* except for CPC 5111 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* except for CPC 5111 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
4. DISTRIBUTION SERVICES ¹⁰			
A. <u>Commission Agents' Services</u> (CPC 621, excluding 62111, 62112 and commission agents' services of future contracts)	1) Unbound for pharmaceuticals and medical goods. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Wholesale Trade Services</u> (CPC 622, excluding grain in 62211, 62223, ginseng, red ginseng and farinaceous products in 62229 and fertilizers in 62276)	1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. 2) None 3) Following services are subject to the economic needs test: - wholesale trade of used cars - wholesale trade of gaseous fuels and related products Main criteria: Formation of reasonable prices, the number of and impact on	1) None 2) None 3) None	

¹⁰ Excluding trade in firearms, explosives and swords; works of art and antiques, and the establishment and operation of, and distribution services at, the public wholesale markets for agricultural, fishery and livestock products, which are officially designated by the local authorities as public wholesale markets.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	existing suppliers for balance of demand and supply, healthy development of the industry, and establishment of orderly trade. In addition, population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Retailing Services</u> (CPC 6111, 61130, 61210, 613*(excluding retail trade and gas station business related to LPG), 631*(excluding tobacco, rice, ginseng and red ginseng), 632	1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. 2) None 3) Retailing services for used cars and gaseous fuels are subject to the economic needs test. Main criteria: The number of and impact on existing domestic suppliers, the population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
D. <u>Franchising</u> (CPC 8929*)¹¹	1) None 2) None 3) None 4) Unbound except as indicated in the	1) None 2) None 3) None 4) Unbound except as indicated in the	

¹¹ Franchising services are limited to those items which are allowed under Wholesale Trade Services and Retailing Services in this schedule.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Horizontal Commitments section.	Horizontal Commitments section.	
※ Notes The following explanation pertains to Retailing Services. Supply of pharmaceuticals directly to the general public (Pharmacies) should be only allowed by certified pharmacists in order to protect public health.			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES¹² C. <u>Higher Education Services</u> (CPC 923**) Higher education services provided by private higher educational institutions, which obtained recognition from the government or public accreditation bodies, for the purpose of conferring degrees. Excluding education services for medical and health related subjects and for training pre-school, primary and secondary school teachers and professional graduate education in law	1) Unbound 2) None 3) - Only those school juridical persons*, established under the approval by the Minister of Education and Human Resources Development may establish educational institutions under the Minister's authorization (Intra-company Universities do not need to establish a school juridical person). - Only the types of educational institutions listed in Attachment 1 are allowed. - New educational institutions other than Technology Universities and Intra-company Universities are not allowed in the Metropolitan area of Seoul or in its vicinities.	1) Unbound 2) None 3) Unbound	
	- Operation of joint educational programs with junior colleges, universities and		

¹² Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purpose of admission, registration and qualification for professional practice in Korea.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	industrial universities is limited to foreign universities, which obtained accreditation by foreign public accreditation bodies or which acquired recognition or recommendation by their governments, in fields that the president of the university (junior college) recognizes as necessary. -The Minister of Education and Human Resources Development may restrict the number of students for each educational institution. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
* School juridical persons are non-profit juridical persons established solely for the purposes of establishing regular educational institutions in accordance with pertinent education related laws.			
Attachment 1 1. Only the following types of educational institutions are included: (Excluding Universities via Broadcasting and Communications; Cyber Universities; and etc.) a) Junior Colleges (Excluding Polytechnic Colleges) : higher education institutions which train technical experts for a 2-3 year curriculum and confer an associate degree, in accordance with the Higher Education Law. b) Universities: higher education institutions which conduct research and educate professionals for 4-6 years and confer a bachelor's degree, in accordance with the Higher Education Law.			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Industry Universities: higher education institutions which educate those who want to continue theoretical or technical research and training for 4 years, conferring a bachelor's degree, in accordance with the Higher Education Law. d) Technology Universities: higher education institutions, located within workplaces, which educate workers to provide expert knowledge and skills and confer associate degrees and bachelor's degrees, in accordance with the Higher Education Law. e) Intra-company Universities: higher education institutions which are established and operated by employers, and educate employees, in order to confer equivalent degrees or diplomas to those in Junior Colleges or Universities, in accordance with the Life-long Education Law.			
D. <u>Adult Education Services</u> (CPC 924**) Adult education services provided by private adult educational institutions. Excluding education services which confer or lead to local or foreign degree or diploma, vocational training services financially supported by the government in accordance with the Employment Insurance Act and the Vocational Training Promotion Act and Seafarers Act, and educational services via broadcasting Also excluded are vocational training services provided by institutions under authority delegated by the government.	1) Unbound for health and medical related adult education services. 2) None 3) - Only the types of educational institutions listed in Attachment 2 are allowed. In the Seoul Metropolitan Area, any new establishment, extension, or transfer of an adult training facility that equals or exceeds 3,000 square meters in total floor area may be restricted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound for health and medical related adult education services. 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Attachment 2 1. The following types of private tutoring institutions (Hag-won) and life-long education facilities are included : a) Hag-won are private education institutions to provide tutoring services on the following subjects to more than 10 persons for periods longer than 30 days in accordance with the Act on the Establishment and Operation of Private Tutoring institutions. Excluded are schools, libraries, museums, workplace facilities to provide education services to the employees, life-long education facilities in accordance with the Life-long Education Law, and driving schools. 1) Infrastructure industrial technology: machinery, automobile, metal, chemical and ceramic, electrics, telecommunications, electronics, shipbuilding, aviation, civil engineering, textile and apparel, mining resources, land development, agriculture and forestry, oceanic, energy, art craft, transportation, safety management 2) Applied industrial technology: design, hair and cosmetic management, food and beverage, packaging, printing, photograph, musical tuning 3) Information processing: telecommunications equipment, software, multimedia, computer communication, internet, computer 4) Nursing assistant: nursing assistant 5) Culture and tourism: publishing, imaging and record, movie, broadcasting, advertising, character products, tourism 6) Foreign languages: foreign languages, translation, interpretation 7) Humanities: public management, business management, accounting, statistics, public service examination 8) Management: finance, insurance, distribution, real estate 9) Office work: bookkeeping, fast writing, reading and calculation, word-processing, secretary, abacus, calligraphy 10) Arts: traditional Korean music, dance and calligraphy, music, painting, dance, speech, modeling, cartoon, baduk, theater, flower arrangement b) Life-long education facilities are those facilities which have been approved, registered or notified in accordance with the Life-long Education Law. Among the Life-long education facilities, only life-long educational facilities annexed to workplaces, NGOs, schools, mass-media, and those related to the development of knowledge and human resources are included.			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES			
A. <u>Sewage Services</u>			
Refuse water disposal services (CPC 9401*) ¹³	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Refuse Disposal Services</u>			
Industrial refuse disposal services (CPC 9402*) ¹⁴	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
D. <u>Other</u>			
Cleaning services of exhaust gases and noise abatement services (CPC 9404, 9405)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Environment testing and assessment services (CPC 9406*, 9409*) ¹⁵	1) None 2) None 3) None 4) Unbound except as indicated in the	1) None 2) None 3) None 4) Unbound except as indicated in the	

¹³ 9401: Only collection and treatment services of industrial waste water under CPC 9401

¹⁴ 9402: Only collection, transport and disposal services of industrial refuse under CPC 9402.

¹⁵ 9406*, 9409*: Only environmental impact assessment services under CPC 9406 and 9409.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Soil Remediation and Groundwater Purification (CPC 9404*)	Horizontal Commitments section. 1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	Horizontal Commitments section. 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Environment consulting services (CPC 9409*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Explanation on Financial Services 1. Financial sectors are basically re-classified according to the category of the Annex on Financial Services. Therefore the order of sub-sectors is different from that of the commitment in GATS/SC/48/Suppl.3/Rev.1. 2. Specific statements in the sub-sectors apply only to existing domestic financial services. 7. FINANCIAL SERVICES All financial services are subject to the following provisions. (1) For prudential reasons within the context of paragraph 2(a) of the Annex on Financial Services, Korea shall not be prevented from taking measures including requirements related to parent companies, the minimum capital requirement, minimum operating funds requirement, business worker's license and approval for business activities. (2) A financial institution must be established for only one business defined in related law and thus cannot engage in other business activities regulated by other relevant laws. (3) Cross-border supply of financial services and supply through consumer movement may not be settled in Korean currency. After the establishment of a commercial presence, financial institutions may handle only transactions, denominated and settled in Korean currency, with residents. Approval is required for transactions denominated or settled in foreign currency or transactions with non-residents (4) Assets owned by branches must be kept within the territory of Korea. Capital of the head office is not recognized as the basis for determining the extent of funding and lending activities of domestic branches. (5) Demand deposit interest rates are regulated			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(6) The management and operation of assets of a financial institution are restricted (7) A financial institution may not own non-business real estate. (8) Introduction of new financial products including derivatives is subject to approval.			
A. <u>Insurance and Insurance-related Services</u>			
(i) Direct Insurance	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign life insurance companies. Establishment of joint ventures with Korean life insurance companies is not allowed. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Top executive personnel of each establishment must reside in Korea.	1) Unbound 2) Unbound 3) None	
a) Life Insurance Services Including accident and health insurance services	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
b) Non-life Insurance services	1) Unbound except for marine export/import cargo and aviation insurance. 2) Unbound 3) Commercial presence is permitted only to foreign non-life insurance companies. Establishment of joint ventures with Korean non- life insurance companies is not allowed. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Top executive personnel of each establishment must reside in Korea.	1) Unbound 2) Unbound 3) None	
	4) Unbound except as indicated in the	4) Unbound except as indicated in the	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

[illegible]

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Horizontal Commitments section.	Horizontal Commitments section.	
(iv) Services auxiliary to insurance: applicable only to sub-sector a) and b) a) Claim settlement and adjustment services ¹⁶ b) Actuarial services	1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign claim settlement and adjustment companies and actuarial companies. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Banking and Other Financial Services</u> :applicable only to the sub-sectors listed below (i) Deposit ¹⁷ (ii) Lending ¹⁸ (iii) Financial leasing (iv) Payment and Money transmission	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions (except for financial leasing) which deal with the same services in their country of origin. A person may own up to 10 per cent of the stocks of a bank(up to 4% in case of non-financial service business entity) and 15 per cent of the stocks of a provincial bank without the special authorization of the relevant authorities ¹⁹ . A person can own up to 100 per cent of a bank and a provincial bank with the special authorization of the relevant authorities. Foreign exchange position is regulated. The oversold position of spot foreign	1) Unbound 2) Unbound 3) None	

¹⁶ Activities which assess and adjust the loss and compensation.

¹⁷ Activities in which banks obtain funds from the public by receiving deposits or issuing transferable instruments or other securities.

¹⁸ Activities in which banks provide funds to the public in order to receive interest via loans or bill discounts.

¹⁹ The definitions of "a person" and "non-financial service business entity" are in accordance with the relevant provision of the Presidential Decree of the Bank Act.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	exchange is US\$ 5 million, or 3 per cent of capital (whichever is greatest)		
(v) Guarantees and commitments (vi) Foreign exchange services ²⁰ (vii) Settlement and clearing ²¹	Deposit for specific purpose, such as housing subscription deposit, may be handled only by designated institutions. Securities savings and credit granting are subject to restriction of ceiling and operation. Lending to credit card members through such means as card loans is subject to limitation. For credit card services, maximum limits are applied to various rates such as fees and interest rates. The maturity of CDs shall be more than 30 days. Underlying transaction and documentation requirements apply to foreign exchange transactions. Underlying documentation requirements are exempt in the case of forward transactions Mandatory lending to small-and-medium sized companies is required. Foreign currency loans are restricted with respect to ceiling and uses. Top executive personnel of financial leasing, credit granting and security savings companies must reside in Korea.		
	4) Unbound except as indicated in the	4) Unbound except as indicated in the	

²⁰ Activities which issue, remit and collect foreign exchange.

²¹ Activities which settle and clear notes, bills and cheques by banks according to the Article of KFTCI (Korea Financial Telecommunications and Clearings Institute).

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(viii) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise :applicable only to the instruments as listed below a) Money market instruments (including cheques, bills, certificates of deposit) b) Foreign exchange c) Financial Derivative products (including futures and options) d) Exchange rate and interest Rate instruments (including swaps and forward rate agreements) e) Transferable securities f) Other negotiable instruments and financial assets (including bullion)	Horizontal Commitments section. 1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign financial institutions which deal with the same instruments in their country of origin. Representative offices may be established by pre-notification Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	Horizontal Commitments section. 1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ix) Participation in issues of all kinds of securities a) Security issue b) Underwriting c) Placement d) Other services related to securities	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions which deal with the issuing of all kinds of securities. Representative offices may be established by pre-notification Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(x) Asset management :applicable only to services listed below a) Cash or portfolio management b) All forms of collective investment management c) Custody d) Trust ²² (including investment discretionary advisory service)	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign asset management companies. Representative offices may be established by Pre-notification To handle a trust business, approval (two types) is required from the Ministry of Finance and Economy both for engaging in businesses other than the main banking businesses and for engaging in the trust business Unbound for real estate trust businesses. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

²² Activities where a trustee is commissioned to manage the financial assets for beneficiary's benefit.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xi) Credit information services	1) Unbound 2) Unbound 3) Unbound except for equity participation of less than 50 percent in existing financial information companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(xii) Advisory, intermediation and other auxiliary financial services :applicable only to services listed below a) Investment advice b) Credit rating and analysis	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign investment advisory companies. Representative offices may be established by pre-notification Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section. 1) Unbound 2) Unbound 3) Credit rating companies should be designated by the relevant authorities to assess the credit rating of companies which may wish to issue non-guaranteed corporate bonds and commercial papers. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section. 1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and Restaurants</u> (CPC 641, 642, 6431*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Excluding rail and air transport related facilities in CPC 6431 ²³			
Beverage serving services with entertainment (CPC 6432)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

²³ This exclusion does not affect the commitment on catering under CPC 642.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>Travel Agencies and Tour Operators Services</u> Travel agency services and tour operator services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Tourist Guides Services</u> (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES A. <u>Entertainment Services</u> (CPC 96191, 96192) Entertainment services provided by individual artists or groups such as musical, theatre, live band, opera, etc.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
11. TRANSPORT SERVICES A. <u>Maritime Transport Services</u>²⁴			

²⁴ Refer to ATTACHMENT CONCERNING MARITIME TRANSPORT SERVICES.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
International transport (CPC 7211*, 7212*) Excluding cabotage	1) a) Liner shipping: None b) Bulk, tramp, and other international shipping: None 2) None 3) a) Establishment of a registered company for the purpose of operating a fleet under the national flag of Korea: i) International maritime passenger transport: Unbound ii) International maritime cargo transport: Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. b) Other forms of commercial presence: None 4) a) Ship's crew: Unbound b) Shore personnel: Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) a) None b) None 4) Unbound except as indicated in the Horizontal Commitments section.	The following services at the port are made publicly available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions. 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8. Emergency repair facilities ⁹ Anchorage, berth and berthing services
Notes Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include maritime cabotage services, which are assumed to cover transportation of passengers or goods between a port or point located within the territory of the Republic of Korea, and traffic originating and terminating in the same port or point located within the territory of the Republic of Korea, provided that this traffic remains within the Republic of Korea's territorial waters.			
<u>Maritime Auxiliary Services</u>			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime cargo handling services (CPC 741*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Storage and warehouse services in ports (CPC 742*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Customs Clearance service	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maritime agency services (CPC 748*) ²⁵	1) None 2) None 3) All the companies as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Container station services (CPC 741*) ²⁶	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

²⁵ Agency services on behalf of maritime passenger transport businesses or maritime cargo transport businesses (including foreign transport businesses) under CPC 748

²⁶ Container station services provided in port areas under CPC 741

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime freight forwarding services (CPC 748*) ²⁷	1) None 2) None 3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Shipping brokerage services (CPC 748*, 749*) ²⁸	1) None 2) None 3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maintenance and repair of vessels ²⁹	1) Unbound* 2) None 3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Rental of vessels with crew (CPC 7213)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

²⁷ Freight forwarding services by vessels in the name of the forwarder (including any foreign forwarders under contract) under CPC 748.

²⁸ 748*, 749*: Brokerage services for maritime cargo transport or for the chartering, leasing, purchasing or selling of vessels under CPC 748 and 749.

²⁹ Services, such as repair and management of vessels, management of crew, and marine insurance, provided on behalf of a maritime passenger transport business, maritime cargo transport business or vessel leasing business.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Pushing and towing services (CPC 7214)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Tally, measuring and survey services (CPC 745*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Air Transport Services</u>			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Computer reservation system (CRS) services ³⁰	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Selling and marketing of air transport services ³¹	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maintenance and repair of aircraft	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

³⁰ As defined in the Annex on Air Transport Services.

³¹ Services defined in subparagraph 34 (general air transport agency services) of Article 2 of the Aviation Act. " General air transport agency services" means services which make contracts for international transport of passengers or cargoes by aircraft (excluding the service of acting for other persons in the application procedure for visa or passport) on behalf of air transport services firms for compensation

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>E. Rail Transport Services</u> a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112)	1) Unbound* 2) None 3) Unbound for existing operations. Establishment of new operations are subject to the economic needs test. Main criteria: Establishment of order and discipline in the railroad industry. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
<u>F. Road Transport Services</u> Transportation of containerized freight excluding cabotage (CPC 71233*)	1) Unbound 2) None 3) Licenses are granted only to international shipping companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Cargoes are confined to containerized cargoes to be exported or imported. 4) Unbound except as indicated in the Horizontal Commitments section.	
<u>G. Pipeline Transport</u> (CPC 7131*) Only the transportation of oil products, excluding the transportation of LPG	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
<u>H. Services Auxiliary to all Modes of Transport</u> b. Storage and warehouse services other than those in ports (CPC 742*) Excluding services for agricultural, fishery and livestock products.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. <u>Other Transport Services</u> COMBINED TRANSPORT SERVICES Freight forwarding for rail transport³² 12. OTHER SERVICES NOT INCLUDED ELSEWHERE b. Hairdressing and other beauty services (CPC 9702)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section. 1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section. 1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

³² "Freight Forwarding for Rail Transport" means such auxiliary services to be carried out at the ends of railway transport; these services include collecting containerized cargoes, contracting with Korea Railroad Corporation for transport of the freight on trains, loading/unloading and delivery of freight.

REFERENCE PAPER

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

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

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time or
- (b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

ATTACHMENT CONCERNING MARITIME TRANSPORT SERVICES

1. International Shipping, 3.b):

"Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of other Members to establish branches and to undertake activities concerned for the supply to their customers of maritime transport services.

2. Maritime Cargo Handling Services:

Activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal companies. The activities covered include the organization and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

3. Customs Clearance Services:

Activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service supplier or a usual complement of its main activity.

4. Container Station and Depot Services:

Activities consisting in storing containers in port areas with a view to their stuffing/stripping, repairing and making them available for shipments.

5. Maritime Agency Services:

Activities consisting in representing, within a given geographical area, as an agent, the business interests of one or more shipping lines or shipping companies, for the following purposes:

- Marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- Acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.

6. Maritime Freight Forwarding Services:

Activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of maritime transport and related services, preparation of documentation and provision of business information.

7. Tally, Measuring and Survey Services:

- Tally services: Activities consisting of calculating the number of cargoes or verifying the delivery and the receipt when loading and unloading.
- Measuring services: Activities consisting of calculating or verifying the volume or weight of cargoes when loading and unloading.
- Survey services: Activities consisting of the verification, inspection and survey related with shipped cargoes and vessels (including barges).

BRUNEI DARUSSALAM
Schedule of Specific Commitments
(For the First Package of Commitments)

BRUNEI DARUSSALAM - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) Unbound for measures concerning foreign equity or interest in companies established or wishing to establish a commercial presence 4) Unbound except for measures concerning the entry and temporary presence of intra-corporate transferees at the level of managers, executives and specialists. Intra-corporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provides services within Brunei Darussalam through a branch, subsidiary, or affiliate established in Brunei Darussalam and who have been in the prior employ of their firms outside Brunei	3) Unbound except with respect to existing commercial presence: - half of the board members of a public company and half the directors of a private company must be nationals or residents of Brunei Darussalam. - all companies incorporated outside Brunei Darussalam which establish or have established a place of business in Brunei Darussalam must have one or more locally resident agents to accept service of process and any service of process or any notices required to be served on the company. 4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Darussalam for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following:		
	(a) Managers - persons within an organisation who primarily direct the organisation, or a department or sub-division of the organisation, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or commend hiring, firing or other personnel actions (such as promotion or leave authorisation), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service.		
	(b) Executives - persons within the organisation who primarily direct the management of the organisation, exercise wide latitude in decision-making and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executives would not directly perform tasks related to the actual provision of the service or services of the organisation.		

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(c) Specialists - persons within an organisation who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organisation's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions).		
	Entry for these intra-corporate transferees is limited to a three year period that may be extended for up to two additional years for a total term not to exceed five years.		
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
b) Auditing services (CPC 862)	1) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.	In order to apply to be an authorised auditor, a person must have as minimum qualifications: A. For accounts kept in English 1. Associate membership of one of the following bodies:	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		(a) The institute of Chartered Accountants (of Australia, Canada, England and Wales, Ireland, New Zealand and Scotland). (b) The Association of Certified Accountants. (c) The Australian Society of Accountants (d) The New Zealand Society of Accountants B. For accounts kept in language other than English: (a) Associate membership of one of the bodies set out in A(a) above; and (b) Evidence of competency in the language concerned. - In order to practice as an authorised auditor, he must have at least 5 years auditing experiences.	
	2) Foreign-based auditors are allowed to audit local accounts provided they are authorised by the Ministry of Finance.	2) In order to apply to be an authorised auditor, a person must have as minimum qualifications. A. For accounts kept in English: 1. Associate membership of one of the following bodies: (a) The institute of Chartered Accountants (of Australia,	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		Canada, England and Wales, Ireland, New Zealand and Scotland). (b) The Association of Certified Accountants. (c) The Australian Society of Accountants (d) The New Zealand Society of Accountants B. For accounts kept in languages other than English. (a) Associate membership of one of the bodies set out in A(a) above; and (b) Evidence of competency in the language concerned. - In order to practice as an authorised auditor, he must have at least 5 years auditing experiences.	
	3) Audit firm may be set up only as a sole proprietorship or partnership but has to be registered with the Registrar of Business Names. - Maximum number of partners in an audit firms is twenty. - A partnership may consist of only individuals, local companies and/or branches of foreign companies. - Principal or only place of residence within	3) Must prove commitment to recruit and develop more local human resources.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Brunei Darussalam. 4) Unbound except as indicated under horizontal measures.	4) Unbound except as indicated under horizontal measures.	
(h) Medical and dental services (9312)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal measures	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal measures	
B. <u>Computer and Related Services</u> (a) Consultancy services related to the installation of computer hardware (b) Software implementation (c) Data processing services (d) Database services (CPC 841, 842, 843, 844, 845 + 849)	1) None 2) None 3) Commercial presence is permitted only through a company which is registered in Brunei Darussalam. 4) Unbound except as indicated under horizontal measures.	1) None 2) None 3) None 4) Unbound except as indicated under horizontal measures.	
E. <u>Rental/Leasing Services without Operators</u>			

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Rental/leasing services relating to aircraft without operators (CPC 83104)	1) Aircraft must be certified. Entry to Brunei Darussalam is subject to approval and limitations on the basis of infrastructure capacity. 2) None 3) Unbound except: (a) Only through a representative office; or (b) Only by appointment of a General Sales Agent, that is Bruneian Controlled Company; and (c) Permanent address in Brunei Darussalam is Required with respect to (a).	1) None 2) None 3) Unbound	
	4) Unbound except with respect to (b), one technical post subject to: Local availability test, Designation of a specified number of Brunei trainees.	4) Unbound except as indicated under horizontal measures (in order to practice a licensed profession in Brunei Darussalam the following conditions must be met; (a) residency (b) registration).	
2. COMMUNICATION SERVICES			
C. <u>Telecommunication Services</u>			

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
1. Local service (a) Public switched voice telephone services	1) Subject to commercial arrangements with licensed operator(s). 2) Unbound 3) Subject to licence by the appropriate regulatory authority and Brunei Darussalam Companies' Act. Local public switched voice telephone services are provided exclusively by JTB which is a government department. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) None except as indicated in the horizontal section 4) Unbound except as indicated in the horizontal section.	See annex The period of exclusivity for local public switched voice telephone services will be extended for up to 10 years after privatisation of JTB. The government will conduct a review of policy with respect to whether to permit additional suppliers of such services upon the expiry of this period.
2. International service (a) Public switched voice telephone services	1) Subject to commercial arrangements with licensed operator(s). 2) Unbound 3) Subject to licence by the appropriate regulatory authority and Brunei Darussalam Companies' Act. International public switched voice telephone services are exclusively provided by JTB (government department) and DSTCom (private company). 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) None except as indicated in the horizontal section. 4) Unbound except as indicated in the horizontal section.	The period of exclusivity for the two operators expires in year 2010. The government will conduct a review of policy with respect to whether to permit additional suppliers of such services upon the expiry of this period.
3. Mobile services (a) Public cellular mobile telephone service	1) Subject to commercial arrangements with licensed operator(s). 2) Unbound 3) Subject to licence by the appropriate regulatory authority and Brunei Darussalam Companies' Act. Public cellular mobile telephone service using AMPS and GSM technologies are exclusively provided by DSTCom.	1) Unbound 2) Unbound 3) None except as indicated in the horizontal section	Issuance of a licence to provide public cellular mobile telephone services employing other than AMPS and GSM technologies will be considered by the government in year 2010 if public interest and economic conditions justify the issuance of such licence.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(c) Circuit-switched data transmission services (CPC 7523**)	1) None except service provider must use Public Telecom Network under Government National Telecom Authority Control	1) None	
	2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
Telex Services (CPC 7523**) Telegraphic Services (CPC 7522)	1) Unbound 2) Unbound 3) Subject to license by the appropriate regulatory authority and Brunei Darussalam Companies' Act These services are being provided exclusively by JTB, which is a government department. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None, except as indicated in the horizontal section 4) Unbound, except as indicated in the horizontal section	The period of exclusivity for these services will be extended for up to 10 years after privatisation of JTB. The government will conduct a review of policy with respect to whether to permit additional suppliers of such services upon the expiry period.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Facsimile services (CPC 7521** + CPC 7529**)	1) None except service provider must use Public Telecom Network under Government National Telecom Authority Control 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
(h) Electronic mail (CPC 7523**)	1) None except service provider must use Public Telecom Network under Government National Telecom Authority Control 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
(j) On-line information and database retrieval (CPC 7523**)	1) None except service provider must use Public Telecom Network under Government National Telecom Authority Control 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
(k) Electronic data interchange (EDI) (CPC 7523**)	1) None except service provider must use Public Telecom Network under Government National Telecom Authority Control 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(l) Enhanced/value-added facsimile services, including store and forward and retrieve (CPC 7523**)	1) None except service provider must use Public Telecom Network under Government National Telecom Authority Control 2) None 3) Unbound 4) Unbound except as indicated in the horizontal measures.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
(m) Voice Mail Services (CPC 7523*)	1) None except service provider must use Public Telecom Network under Government National Telecom Authority Control 2) Unbound 3) Subject to license by the appropriate regulatory authority and Brunei Darussalam Companies' Act 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) None except as indicated in the horizontal section 4) Unbound except as indicated in the horizontal section	
3. Construction Services Construction and related Engineering services These Sectors and Sub-sectors to include as follows: a. General Construction Work for Buildings (CPC 512) b. General Construction	1) Unbound* 2) None 3) i) Foreign equity participation shall not exceed 50%. ii) Foreign nationals should not comprise more than half of the total number of employees of the company. iii) The company should be registered within the Ministry of Development.	1) Unbound 2) None 3) Unbound, except as indicated in the horizontal section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Work for Civil Engineering (CPC 513) c. Installation and Assembly work (CPC 514, 516) d. Building Completion and Finishing Work (CPC 517) e. CPC 515 These services excluding those related to mining	4) Unbound, except as indicated in the horizontal section.	4) Unbound	
7. FINANCIAL SERVICES A. <u>All insurance and insurance-related services</u> (a) Direct insurance (life) including annuity, disability income, accident and health insurance services. (CPC 8121)	1) Unbound 2) None 3) Commercial presence is permitted only through insurance companies that are registered in Brunei Darussalam. 4) Unbound except as indicated under horizontal measures.	1) Unbound 2) None 3) None 4) Unbound except as indicated under horizontal measures.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Direct insurance (non-life) including disability income, accident and health insurance and contracts of fidelity bonds, performance bond or similar contracts of guarantee. (CPC 8129)	1) Unbound 2) Compulsory insurance of Motor Third Party Liability and Workmen's Compensation can be purchased only from insurance companies established in Brunei. 3) Commercial presence is permitted only through insurance companies that are registered in Brunei Darussalam. 4) Unbound except as indicated under horizontal measures.	1) None 2) None 3) None 4) Unbound except as indicated under horizontal measures.	
(c) Reinsurance and retrocession (life and non-life) (CPC 81299*)	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated under horizontal measures	1) None 2) None 3) None 4) Unbound except as indicated under horizontal measures	
(d) Insurance and Intermediation comprising broking and agency services (CPC 8140)	1) Unbound 2) Insurance intermediation is not allowed to act for unregistered insurers. 3) (i) Broking for direct insurance of Bruneian risks requires approval from MOF. (ii) Broker, underwriting and insurance managers require approval. 4) Unbound except as indicated under horizontal measures.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated under horizontal measures.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Services auxiliary to insurance, as follows:			
(a) Consultancy (excludes insurance agency services to insurance industry) (b) Actuarial risk assessment (c) Risk management (d) Maritime loss adjusting	1) None 2) None 3) None 4) Unbound except as indicated under horizontal measures.	1) None 2) None 3) None 4) Unbound except as indicated under horizontal measures.	
9) TOURISM a) Tourism Accommodation Facilities i) Budget Hotel ii) Resort Hotel/Chalets (CPC 64110)	1) Unbound* 2) None 3) Foreign investors must enter into joint-ventures in which aggregate local equity constitutes no less than 30% of the total. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	
11. TRANSPORT SERVICES A. <u>Maritime Transport Services</u> a) International Passenger Transport (CPC 7211)	1) None 2) None 3) Unbound 4) None, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) None, except as indicated in the horizontal section	

* Unbound due to lack of technical feasibility.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) International Freight Transport (CPC 7212)	1) None 2) None 3) Unbound 4) None, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) None, except as indicated in the horizontal section	
C. <u>Air Transport Services</u>			
(c) Rental of aircraft with crew (CPC 734)	1) None except: Aircraft must be certified Entry to Brunei Darussalam is subject to approval and limitation infrastructure capacity. 2) None 3) Unbound except: (a) Only through a representative office; or (b) Only by appointment of a General Sales Agent; who is a Bruneian Controlled Company; and (c) Permanent address in Brunei Darussalam with respect to (a). 4) Unbound except with respect to (b), one technical post subject to: Local availability test; Designation of a specified number of Brunei trainees.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a) Aircraft Repair and Maintenance Services (CPC 8868)	1) None 2) None 3) Unbound 4) None, except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) None, except as indicated in the horizontal section	

ANNEX

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results;
and

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

2. Interconnection

- 2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

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

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time or
- (b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

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

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

CAMBODIA

Schedule of Specific Commitments

(For the First Package of Commitments)

CAMBODIA - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. HORIZONTAL COMMITMENTS APPLICABLE TO SECTORS LISTED IN THE SECTORAL PART OF THE SCHEDULE			
Subsidies		(3), (4) Unbound for subsidies, including for research and development.	
Tax measures		(1), (2), (3) None with respect to taxes	
Land		(3) Non-Cambodian natural and juridical persons may lease but not own land.	
Acquired rights	The conditions of ownership, management, operation, juridical form and scope of activities as set out in a license or other form of approval establishing or authorizing the operation or supply of services by an existing foreign service supplier, will not be made more restrictive than those in existence as of the date of Cambodia's accession to the WTO.		
Investment incentives	(3) Investors, seeking incentives under the provisions of the Law on Investment, shall have the obligation to provide adequate and consistent training to Cambodian staff, including for promotion to senior positions.	(3) None	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Presence of natural persons	(4) Unbound except for measures concerning the entry and temporary stay of a natural person who falls in one of the following categories: <u>Business visitors</u> A natural person who: - enters Cambodia for the purposes of participating in business meetings, establishing business contacts including negotiations for the sale of services and/or other similar activities; - stays in Cambodia without receiving income from within Cambodian sources; - does not engage in making direct sales to the general public or supplying services. Entry visa for business visitors shall be valid for a period of 90 days for an initial stay of 30 days, which may be extended.	(4) Unbound, except for measures affecting the categories referred to under market access.	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Persons responsible for setting up of a <u>commercial establishment</u>: Persons working in an executive or managerial position, receiving remuneration from an entity as defined below, who are responsible for the setting up, in Cambodia, of a commercial presence of a service provider of a Member, that will support employment of persons described in a, b, and c below. The subject persons are not subject to a maximum duration of stay. <u>Intra-Corporate Transferees</u> Natural persons who have been employed by a juridical person of another member for a period of not less than 1 year and who seek temporary entry to provide services through a branch, subsidiary and affiliate in Cambodia and who are: a) <u>Executives</u>: without requiring compliance with labour market tests, persons within an organization who primarily direct the management of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or shareholders of the business. Executives would not directly perform tasks related to the actual supply of a service or services of the organization.		

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	b) <u>Managers</u>: without requiring compliance with labour market tests, natural persons employed by a juridical entity and who possess knowledge at an advanced level of expertise or proprietary knowledge of a juridical entity product, service, research, equipment, techniques, or management, and who primarily direct the organization or a department of the organization; supervise and control the work of other supervisory, professional or managerial employees; have the authority to hire and fire or recommend hiring, firing or other personnel actions; and exercise discretionary authority over day-to-day operations. They do not include first-line supervisors, unless the employees supervised are professionals, nor do they include employees who primarily perform tasks necessary for the supply of the service. c) <u>Specialists</u>: Natural persons, within an organization who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organization's services, research equipment, techniques, or management. Temporary residency and work permit is required for the natural persons in the categories defined under intra-corporate transferees. Such permits are issued for two years and may be renewed annually up to maximum of total five years.		

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. SECTOR-SPECIFIC COMMITMENTS			
I. BUSINESS SERVICES			
1. Professional Services			
(a) Legal services (CPC 861):	(1) None (2) None (3) In commercial association with Cambodian law firms ¹ , and may not directly represent clients in courts. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
Foreign legal consultancy on law of jurisdiction where service supplier is qualified as a lawyer (including home country law, third country law, and international law)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(b) Accounting, auditing, bookkeeping (CPC 86211, 86212, 86220)	(1) None, except must have commercial presence in Cambodia for auditing services. (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(c) Taxation services (CPC 8630)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

¹ If legal services provided in foreign law (including home country and third country law) and international law, the commercial association with Cambodian law firms is not required. Commercial association is understood to include any commercial arrangement and does not imply a specific juridical form.

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Architectural services (consulting, planning or design services) (CPC 8671)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673) (g) Urban planning and landscape architectural services (CPC 8674)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(h) Specialized medical services (CPC 93122) Dental services (CPC 93123**) These services are limited only to orthodontic services, oral surgery, and other specialized dental services	(1) Unbound (2) None (3) Provision of services is permitted through a joint venture with Cambodian juridical persons (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
2. Computer and Related Services			
(a) Consultancy services related to the installation of computer hardware (CPC 841) (b) Software implementation services (CPC 842) (c) Data processing services (CPC 843) (d) Data base services (CPC 844) (e) Other (CPC 845+849)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. Rental/Leasing Services without Operators			
(d) Renting and leasing of studio recording equipment (CPC 83109**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
6. Other Business Services			
(a) Advertising services (CPC 871)	(1), (2), (3) Unbound until 31 December 2008. (4) Unbound, except as indicated in the horizontal section	(1), (2), (3) Unbound until 31 December 2008. (4) Unbound, except as indicated in the horizontal section	Cambodia will undertake commitment no later than 1 January 2009.
(b) Market research services (CPC 86401) (c) Management consulting services (CPC 865) (d) Services related to man. Consulting (CPC 866) (e) Technical testing and analysis services (CPC 8676)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(h) Services incidental to mining (CPC 883**) (j) Services incidental to energy distribution (887**) Exclusively covers only consultancy services related to the transmission and distribution on a fee or contract basis of electricity, gaseous fuels and steam and hot water to household, industrial, commercial and other users	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(k) Placement and supply services of Personnel (CPC 872)	(1) None	(1) None	
(m) Engineering related scientific and technical consulting services (CPC 8675)	(2) None	(2) None	
(q) Packaging services (CPC 876)	(3) None	(3) None	
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
II. COMMUNICATION SERVICES			
2. Courier Services			
Courier services (CPC 7512)	(1) None	(1) None	
	(2) None	(2) None	
	(3) None	(3) None	
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
3. Telecommunication Services			
Commitments are taken consistent with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/Rev.1) and Market Access Limitations on Spectrum Availability" (S/GBT/W/3).			
(a) Voice telephone services (CPC 7521)	(1) Services provided only over the circuits leased from Telecom Cambodia. Starting no later than 1 January 2009: None	(1) Services provided only over the circuits leased from Telecom Cambodia. Starting no later than 1 January 2009: None	Cambodia undertakes obligations contained in the Reference Paper attached.
(b) Packet-switched data transmission services (CPC 7523**)	(2) None	(2) None	
(c) Circuit-switched data transmission services (CPC 7523**)	(3) Provided exclusively by Telecom Cambodia. Starting no later than 1 January 2009: None, except subject to requirement for local share holding of up to 49%.	(3) Provided exclusively by Telecom Cambodia. Starting no later than 1 January 2009: None	
(d) Telex services (CPC 7523**)	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
(e) Telegraph services (CPC 7522)			
(f) Facsimile services (CPC 7521**+ 7529**)			
(g) Private leased circuit services (CPC 7522**+7523**)			

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) E-mail (CPC 7523**) (i) Voice-mail (CPC 7523**) (j) On-line information and data base-retrieval (CPC 7523**) (k) Electronic Data Interchange (CPC 7523**) (l) Enhanced/value added facsimile services, incl. store and forward, store and retrieve (7523**) (m) Code and protocol conversion (n) On-line information and/or data processing (including transaction processing) (CPC 843**)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
(o) Other services: - Mobile services	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	Cambodia commits to permit licensed suppliers of mobile telecommunications services choice of technology used in the supply of such services.

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
III. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
1. General Construction Work for Buildings (CPC 512)	(1) Unbound*	(1) Unbound*	
2. General Construction Work for Civil Engineering (CPC 513)	(2) None	(2) None	
3. Installation and Assembly Work (CPC 514; CPC 516)	(3) None	(3) None	
4. Building Completion and Finishing Work (CPC 517)	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
5. Other (CPC 511, 515, 518)			
IV. DISTRIBUTION SERVICES			
1. Commission agents' services (CPC 621)	(1), (2), (3) Unbound until 31 December 2008, thereafter, None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	Cambodia will undertake commitments no later than 1 January 2009.
2. Wholesale trade services Wholesale trade services of motor vehicles (CPC61111) Sales of parts of motor vehicles (CPC6113) Sales of motorcycles and related parts (CPC6121) Wholesale trade services of radio and television equipment, musical instruments and records, music scores and tapes (CPC62244)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal section	

* Unbound due to lack of technical feasibility.

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. Retailing services - Retail sales of motor vehicles (CPC 61112); - Sales of parts of motor vehicles (CPC 6113); - Sales of motorcycles and related parts (CPC 6121). For supermarkets and large department stores only ² : - Food and non-food retailing services (CPC631+632), excluding sales of pharmaceutical goods, medical and orthopaedic goods (CPC63211). - Retailing services of radio and television equipment, music instruments, music scores, and audio and video records and tapes (CPC 63234)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal section	
5. Franchising services (CPC 8929)	(1), (2), (3) Unbound until 31 December 2008, thereafter, None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	Cambodia will undertake commitments no later than 1 January 2009.
6. Other - Retail sales of motor fuel (CPC 613)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal section	

² Large supermarkets and department stores are those of floor space no less than 2,000 m².

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Modes of Supply: 1) Cross-border supply		2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
V. EDUCATIONAL SERVICES				
3. Higher education services (CPC 923)	(1) None	(1) None	(4) Unbound except as indicated in the horizontal section	Cambodia will seek to establish an independent national accrediting process for market purposes in education and professional services which is in keeping with global practice.
4. Adult education (CPC 924)	(2) None	(2) None		
5. Other education services (CPC 929)	(3) None	(3) None		
	(4) Unbound except as indicated in the horizontal section			
VI. ENVIRONMENTAL SERVICES				
1. Sewage services (CPC 9401)	(1) None	(1) None	(4) Unbound except as indicated in the horizontal section	
2. Refuse disposal services (CPC 9402)	(2) None	(2) None		
3. Sanitation and similar services (CPC 9403)	(3) None	(3) None		
4. Other services	(4) Unbound except as indicated in the horizontal section	(4) Unbound except as indicated in the horizontal section		
- Cleaning of exhaust gases (CPC 9404)				
- Noise abatement services (CPC 9405)				
- Nature and landscape protection services (CPC 9406)				
- Other environmental services not included elsewhere (CPC 9409)				
VII. FINANCIAL SERVICES				
1. All insurance and insurance-related services				
(a) Life insurance services (CPC 81211)	(1) Natural or juridical person can enter into contract only with the insurance companies licensed to carry out insurance business in the Kingdom of Cambodia	(1) None	(4) Unbound, except as indicated in the horizontal section	
	(2) None	(2) None		
	(3) None	(3) None		
	(4) Unbound, except as indicated in the horizontal section			

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Non-life insurance services (CPC 8129)	(1) None for marine, aviation, and transport insurance from 1 January 2009, or once a law has been passed, the appropriate regulations in place and a local firm authorized, whichever comes first. Until the conditions above are met, marine, aviation and transport insurance services may be supplied by insurance companies licensed to carry out insurance business in the Kingdom of Cambodia. For all other non-life insurance services, natural or juridical persons can enter into contract only with the insurance companies licensed to carry out insurance business in the Kingdom of Cambodia. (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
(c) Reinsurance and retrocession (CPC 81299)	(1) None, except companies must reinsure 20% of their risk in Cambodia Re until 31 December 2008. Insurance contracts of total sum insured of less than or equal to USD 500,000 must be reinsured locally until 31 December 2008. Thereafter, None (2) None (3) None, except companies must reinsure 20% of their risk in Cambodia Re until 1 January 2008. Thereafter, None. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Services auxiliary to insurance (including broking and agency services) (CPC 8140)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. Banking and other financial services			
The commitments for subsectors (a), (b) and (d) refer to commercial banking only.			
(a) Acceptance of deposits and other repayable funds from the public (CPC 81115 – 81119)	(1) None, except deposits from the public must be reinvested in Cambodia	(1) None	
(b) Lending of all types, including, inter alia, consumer credit, mortgage credit, factoring and financing of commercial transaction (CPC 8113);	(2) None	(2) None	
(d) All payment and money transmission service, including credit, charge and debit cards, traveller cheques and bankers drafts (CPC 81339 ³)	(3) None, except only permitted through authorized financial institutions as banks	(3) None	
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
The commitments for subsectors (c) and (e) refer to commercial banking only.			
(c) Financial leasing	(1) Unbound	(1) None	
(e) Guarantees and commitments	(2) None	(2) None	
	(3) Unbound until related laws and regulations are established	(3) None	
(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
	(1) Unbound	(1) None	
	(2) None	(2) None	
	(3) Unbound for subsectors (f) – (l), until the Government of Cambodia determines what types of entities can conduct these services, the related laws and regulation	(3) None	

³ According to Services sectoral classification list, this refers to only part of the total range of activities covered by the CPC concordance.

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(A) money market instruments (including cheques, bills, certificates of deposits); (B) foreign exchange (C) derivative products including, but not limited to, futures and options; (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; (E) transferable securities; (F) other negotiable instruments and financial assets, including bullion (g) Participation in issues of all kinds of securities, including underwriting and placement as agency (whether publicly or privately) and provision of services related to such issues; (h) Money broking; (i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services; (j) Settlement and clearing	are established, and such business is authorized by the government or other relevant designated authority. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
services for financial assets, including securities, derivative products, and other negotiable instruments; (k) Provision of financial information, and financial data processing and related software by suppliers of other financial services (l) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.			
VIII. HEALTH RELATED AND SOCIAL SERVICES			
1. Hospital services Ownership and management of private hospitals and clinics only	(1) None (2) None (3) None, except at least one director for technical matters must be Cambodian (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
IX. TOURISM AND TRAVEL RELATED SERVICES			
1. Hotels (CPC 64110)	(1) None (2) None (3) None for hotel 3 stars or higher ⁴ . (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
Restaurants (CPC 642, 643)	(1) Unbound* (2) None (3) Permit is granted taking into account characteristics of the area ⁵ (4) Unbound	(1) Unbound* (2) None (3) Unbound (4) Unbound	
2. Travel agencies and tour operators services (CPC7471)	(1) None (2) None (3) None, except foreign equity participation limited to 51% for travel agencies (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	
3. Tourist guides services (CPC 7472)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section. Cambodian nationality requirement for tourist guides	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	
X. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
- Other entertainment services n.e.c. (CPC 96199): -- Cinema theatre services, including cinema projection services	(1) None (2) None (3) None (4) Unbound, except as provided in the horizontal section	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	

⁴ 3 stars hotel is defined as in the Fifth Draft Hotel Rating Classification of March 2003 which will be implemented in December 2003.

⁵ The main criteria are: the number of and impact on existing restaurants, historical and artistic characteristics of the location, geographic spread, impact on traffic conditions and creation of new employment.

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
XI. TRANSPORT SERVICES			
1. Maritime Services			
International transport (Freight and passengers) (CPC7211 and 7212), excluding cabotage	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	(1) Unbound (2) Unbound (3) Unbound (4) Unbound	Where not otherwise made available to the international maritime transport suppliers pursuant to Article XXVIII (c) (ii), no measures shall be applied which deny reasonable and non-discriminatory access to the following services: 1. Towing and tug assistance; 2. Provisioning, fuelling and watering; 3. Garbage collecting and ballast waste disposal; 4. Emergency repair facilities; 5. Lightering and water taxi services; 6. Ship agencies; 7. Custom brokers; 8. Stevedoring and terminal services; 9. Surveying and classification services.
3. Air Transport Services			
- Aircraft repair and maintenance services (CPC 8868) - Selling and marketing of air transport services - Computer Reservation System Services (CRS)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-Border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. Road Transport Services			
(a) Passenger transportation (CPC 7121 + 7122)	(1) None	(1) None	
(b) Freight transportation (CPC 7123)	(2) None	(2) None	
(c) Rental of commercial vehicles with operator (CPC 7124)	(3) None	(3) None	
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(d) Maintenance and repair of road transport equipment (CPC 6112+8867)	(1) None	(1) None	
(e) Supporting services for road transport services (CPC 744)	(2) None	(2) None	
	(3) None	(3) None	
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
7. Pipeline Transport Services			
(a) Transport of fuels (CPC 7131)	(1) Services must be provided through a contract of concession granted by the State on case-by- cases basis.	(1) None	
(b) Transport of other goods (CPC 7139)	(2) None	(2) None	
	(3) Services must be provided through a contract of concession granted by the State on case-by-cases basis.	(3) None	
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

REFERENCE PAPER

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1. Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2. Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1. This section applies to linking with suppliers, providing public telecommunications transport networks or services in order to allow the users of one supplier to

communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2. Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided:

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

2.3. Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4. Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5. Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time or
- (b) after a reasonable period of time which has been made publicly known to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

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

4. Public availability of licencing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

List of Article II (MFN) Exemptions of Cambodia

Sector or sub-sector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services - Production and distribution of television programmes and cinematographic works	Measures based upon coproduction agreements of audiovisual works, which confer National Treatment to audiovisual works covered by such agreements.	Countries with which such bilateral or plurilateral agreements are in force, now or in the future	Indefinite	The aim of these agreements is to promote cultural links between the countries concerned
Audiovisual Services – Production and distribution of television programmes and cinematographic works	Measures granting the benefit of support programmes (such as “Fonds d’aide a la production de l’agence intergouvernemental de la Francophonie”) to audiovisual works, and suppliers of such works meeting origin criteria.	Countries with which bilateral and plurilateral agreements have been signed in the area of cultural cooperation.	Indefinite	These programmes aim at preserving and promoting the cultural identity of countries with which Cambodia has a long-standing cultural links
Audiovisual services - Production and distribution of audiovisual works through broadcasting transmission to the public	Measures which extend National Treatment to audiovisual works which meet certain origin criteria regarding access to broadcasting transmission.	Countries with which bilateral or plurilateral agreements concluded in the area of cultural cooperation.	Indefinite	These measures aim, within the sector, to promote cultural values both within Cambodia, and with other countries, including in the region
Land transport	Facilitation of transport and transit transport agreements.	Existing and future bilateral or plurilateral agreements	Indefinite	The need to promote tourism and trade in transport services especially among the neighbouring countries.
Internal waterways	Establishes procedures, charges, and specific regulations applicable for ships of countries concerned operating in Mekong river basin.	Existing and future bilateral or plurilateral agreements	Indefinite	Ensure and facilitate navigation in the Mekong river.
Maritime transport	Establishes procedures, charges, and specific regulations for maritime transport applicable for ships of countries concerned operating in Siam Gulf.	Existing and future bilateral or plurilateral agreements	Indefinite	Ensure and facilitate navigation in the Siam Gulf.

INDONESIA

Schedule of Specific Commitments

(For the First Package of Commitments)

INDONESIA - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) Commercial Presence of the foreign service provider(s) may be in the form of joint venture and/or representative office, unless mentioned otherwise. Joint venture should meet the following requirements: (i) should be in the form of Limited Liability Enterprise (Perseroan Terbatas/PT), (ii) not more than 49% of the capital share of the Limited Liability Enterprise (Perseroan Terbatas/PT), may be owned by foreign partner(s).	3) The Income Tax Law provides that non-resident taxpayers will be subject to withholding tax of 20% if they derive the following income from Indonesian source: (a) interest (b) royalties (c) dividend (d) fee from service performed in Indonesia Land Acquisition Undang-Undang Pokok Agraria (Land Law) No. 5 of 1960 stipulates that no foreigners (juridical and natural persons) are allowed to own land. However, a joint venture enterprise could hold the right for land use (Hak Guna Usaha) and building rights (Hak Guna Bangunan), and they may rent/lease land and property. Any juridical and natural persons should meet professional qualification requirements.	

Sector or Sub-sector	Limitation on market access	Limitation on National Treatment	Additional Commitments
	4) Subject to Indonesian Labour and Immigration Laws and Regulations, only directors, managers and technical experts/advisors, unless mentioned otherwise, are allowed to stay for two years and could be extended for a maximum two times subject to two years extension each time. Manager and technical experts (intra corporate transfer) are allowed based on an economic needs test. The entry and temporary stay of business visitor(s) is (are) permitted for a period of 60 days and could be extended maximum for 120 days.	4) Expatriate Charges Any foreign natural persons supplying services are subject to charges levied by Governments Labour Laws and Regulations. Any expatriate employed by a joint-venture enterprise, representatives office, and/or other types of juridical person and/or an individual services provider must hold a valid working permit issued by the Ministry of Manpower and Transmigration	

Definitions:

"Director": One or a group of persons entrusted by the shareholders of a services providing entity with the final overall control and direction of the enterprise, and legally responsible to act on behalf of the enterprises inside and/or outside of the court.

"Manager": Senior employee of a service supplier who primarily directs the management of the organization, receiving general supervision or direction principally from the board of directors of the business, including directing the service supplier or a department or sub-division thereof, supervising or controlling the work of other supervisory, professional or managerial employee or having the authority to hire or fire or recommend such or other personnel actions.

"Technical Expert/Advisor": Person employed by a service supplier who possesses a standard of high or common (i) qualifications referring to a type of work or trade requiring specific technical knowledge or (ii) knowledge essential or proprietary to the service, research equipment, techniques or management.

"Joint Operation ": A joint operation is an undertaking between one or several foreign and Indonesian enterprises of temporary nature, to handle one or several project/businesses without establishing a new statutory body according to Indonesian laws

"Joint venture Enterprise": A joint venture enterprise is a legal entity organized under Indonesian law and having its domicile in Indonesia, in the form of cooperation between foreign capital and Indonesian (national) capital.

“Contract Management” : Contract management is a contract organize under Indonesian law in the form of cooperation on management of temporary nature between Indonesian (national) capital and foreign capital.

“Business Visitor(s)” is (are) natural person staying in Indonesia for the purpose of participating in business meeting, business contract including negotiations for the sales of services and /or other similar activities including those who prepare for the establishment of a commercial presence in Indonesia, without acquiring remuneration and /or any other direct income from within Indonesia, and are not engaged in making direct sales or supplying services to general public.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
BUSINESS SERVICES			
A. Professional Services			
a. Legal Services (Advisory services in home country law, and international law). (CPC 861)	1) None 2) None 3) Unbound 4) Unbound except for foreign lawyers (advokat). Foreign lawyers (advokat) are allowed to work or take part in Indonesian law firm as employees or as experts in International Law, but shall not appear in courts and/or undertake legal proceedings under any circumstances.	1) None 2) None 3) Unbound 4) Unbound except for foreign lawyers (advokat). Foreign lawyers (advokat) are : - only allowed as employees or experts in Indonesian law firm - obliged to transfer legal knowledge and professional capabilities to Indonesian Lawyers - obliged to transfer knowledge to education, legal research, or government institutions at least 10 hours each month free of charge. The share of foreign lawyers (advokat) in Indonesian law firm must not exceed 20 per cent, and shall be limited to five foreign lawyers (advokat) per firm.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Definition : Lawyer (advocate) is person who has the profession of providing legal service in and outside the court. International law means law established by international treaties and conventions as well as customary law			
Architectural Services (CPC 8671) Engineering Services (CPC 8672 except CPC 86721-86725-86726) Integrated Engineering Services (CPC 8673) Urban Planning Services (CPC 86741)	1) None 2) None 3) a) Joint operation by establishing a representative office in Indonesia. License for representative office shall be valid for 3 years and can be extended Joint venture company by fulfilling the requirements as specified in the Horizontal Section and the Foreign Capital Investment Law 4) As specified in the Horizontal Section	1) None 2) None 3) a) 1. License fee requirement 2. Registered foreign company shall for a joint operation with local partner(s) which is (are) registered by Construction Services Development Board and having qualification A/Big b) Local partner (s) in joint venture shall be registered by Construction Services Development Board and having qualification A/Big 4) As specified in the Horizontal Section	
Advisory and Consultative Services Related to Engineering (CPC 86721)	1) None 2) None 3) Joint operation through representative office in Indonesia 4) Unbound except for director and technical expert	1) None 2) None 3) The Indonesian participant in joint operation must be a member of Indonesian Consultant Association 4) As specified in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Engineering Design Services for Industrial Processes and Production (CPC 86725)	1) None 2) None 3) Joint operation through representative office in Indonesia 4) Unbound except for director and technical expert	1) None 2) None 3) The Indonesian participant in joint operation must be a member of Indonesian Consultant Association 4) As specified in the Horizontal Section	
B. Computer and Related Services Consultancy Services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound except for director and technical expert	1) None 2) None 3) The Indonesian participant in joint operation must be member of Indonesian Consultant Association 4) As specified in the Horizontal Section	
Software Implementation Services (CPC 842)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound except for director and technical expert	1) None 2) None 3) The Indonesian participant in joint operation must be member of Indonesian Consultant Association 4) As specified in the Horizontal Section	
Data Base Services	1) None	1) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector (CPC 84400*)	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	2) None 3) Joint operation through a representative office in Indonesia 4) Unbound except for director and technical expert	2) None 3) The Indonesian participant in joint operation must be member of Indonesian Consultant Association 4) As specified in the Horizontal Section	
C. Research and Development Services Interdisciplinary R&D (CPC853, limited to Industrial Activities)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound except for director and technical expert	1) None 2) None 3) The Indonesian participant in joint operation must be member of Indonesian Consultant Association 4) As specified in the Horizontal Section	
F. OTHER SERVICES Technical Testing and Analysis Services (CPC 8676)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound except for director and technical expert	1) None 2) None 3) The Indonesian participant in joint operation must be member of Indonesian Consultant Association 4) As specified in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
i. Services incidental of manufacturing (CPC 884 & 885 Except for 88442)	1) None except for government funded project 2) None except for government funded project 3) Joint operation through a representative office in Indonesia 4) Unbound except for director and technical expert	1) None except for government funded project 2) None except for government funded project 3) The Indonesian participant in joint operation must be member of Indonesian Consultant Association 4) As specified in the Horizontal Section	
Maintenance and Repair of Equipment (not including maritime vessel, air craft, or other transport equipment) (CPC 633+8861+8866)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound except for director and technical expert	1) None 2) None 3) The Indonesian participant in joint operation must be member of Indonesian Consultant Association 4) As specified in the Horizontal Section	
Project Management Services other than for Construction (CPC 86601)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound except for director and technical expert	1) None 2) None 3) The Indonesian participant in joint operation must be member of Indonesian Consultant Association 4) As specified in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
COMMUNICATIONS SERVICES			
C. Telecommunication Services			
Local service: Public Switched Telephone Services (CPC 7521) Circuit Switched Public Data Network Services (CPC 7523**) Teleconferencing Services (CPC 75292)	1) None 2) None 3) Only through joint venture with local private sector Foreign equity participation is limited to 35 per cent. 4) Natural persons for management and technical expert for JVC is limited to 20 persons	1) None 2) None 3) None 4) As specified in the Horizontal Section	
Long Distance Services: Public Switched Telephone Service (CPC 7521) Circuit Switched Public Data Network Services (CPC 7523**) Teleconferencing Services (CPC 75292)	1) None 2) None 3) Only through joint venture with local private sector Foreign equity participation is limited to 40 per cent	1) None 2) None 3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	4) Natural person for management and technical expert for JVC is limited to 20 persons	4) As specified in the Horizontal Section	
International: Public Switched Telephone Service (CPC 7521) Circuit Switched Public Data Network Services (CPC 7523**) Teleconferencing Services (CPC 75292)	1) None 2) None 3) Only through joint venture with local private sector Foreign equity participation is limited to 40 per cent 4) Natural persons for management and technical expert for JVC is limited to 20 persons	1) None 2) None 3) None 4) As specified in the Horizontal Section	
Packet-switched public data network services (CPC 7523**) - X.25 - Frame relay - Local - Local distance - International	1) None 2) None 3) Only through Joint venture with local private sector. Foreign equity participation is limited to 40 per cent 4) Natural persons for management and technical expert is limited to 20 persons	1) None 2) None 3) None 4) As specified in the Horizontal Section	
Telex Services	1) None 2) None	1) None 2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	3) Only through Joint venture with local private sector. Foreign equity participation is limited to 40 per cent 4) Natural persons for management and technical expert is limited to 20 persons	3) None 4) As specified in the Horizontal Section	
Telegraph Services	1) None 2) None 3) Only through Joint venture with local private sector. Foreign equity participation is limited to 40 per cent 4) Natural persons for management and technical expert is limited to 20 persons	1) None 2) None 3) None 4) As specified in the Horizontal Section	
Domestic: Mobile Cellular Telephone (CPC 75213) Personal Mobile Cellular Communication Regional and National Paging Service (CPC 75291) Public Payphone Service	1) None 2) None 3) Only through Joint venture with local private sector. Foreign equity participation is limited to 40 per cent 4) Natural persons for management and technical expert is limited to 20 persons	1) None 2) None 3) None 4) As specified in the Horizontal Section	
Internet Access Services	1) None 2) None	1) None 2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	3) Only through Joint venture with local private sector. Foreign equity participation is limited to 40 per cent 4) Natural persons for management and technical expert is limited to 20 persons	3) None 4) As specified in the Horizontal Section	
Voice mail services (CPC 7523) Electronic mail services (CPC 75232) Computer time sharing services (CPC 84330) Video text services (CPC 75229)	1) None 2) None 3) Access granted for five foreign services provider companies, in addition to the existing companies 4) Unbound, except for director and technical expert	1) None 2) None 3) Higher paid up capital is required of foreign service suppliers than of domestic services suppliers. This measure will be eliminated in the year 2020. 4) As specified in the Horizontal Section	
Electronic mail box (CPC 75232) File transfer services (CPC 75299) Home telemetering alarm (CPC 75299)	1) None 2) None 3) Access granted for five foreign services provider companies, in addition to the existing companies	1) None 2) None 3) Higher paid up capital is required of foreign service suppliers than of domestic services suppliers. This measure will be eliminated in the year 2020.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Entertainment services (CPC 75299) Management information services (CPC 75299)	4) Unbound, except for director and technical expert	4) As specified in the Horizontal Section	
3. CONSTRUCTION SERVICES AND RELATED ENGINEERING SERVICES:			
Pre-erection Work at Construction Site (CPC 511) Construction Work for Buildings (CPC 512) Construction Work for Civil Engineering (CPC513) Assembly and Erection of Prefabricated Constructions (CPC 514) Special Trade Construction (CPC 515) Installation Work (CPC516) Building Completion and Finishing Work (CPC517) Renting Services Related Equipment for Construction or Demolition of Building or Civil Engineering Works with Operator	1) Unbound* 2) None 3) a) Joint operation: to form a joint operation by establishing a representative office in Indonesia. b) Joint venture: to establish a limited liability enterprise (Perseroan Terbatas/PT) Not more than 55% of the capital share of the Limited Liability Enterprise (Perseroan Terbatas/PT)	1) Unbound* 2) None 3) a) Joint Operation Registration License fee requirement License for representative office shall be valid for 3 years and can be extended. Registered foreign company shall form a joint operation with local partner(s) which is (are) entity(ties) certified according to prevailing laws and regulations b) Joint Venture The establishment of joint venture company would need to have a local partner(s) which is (are) entity(ties) certified according to prevailing laws and	

* Unbound due to lack of technical feasibility.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector (CPC 518)	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		regulations Not more than 55% of the capital share as the Limited Liability Enterprise (Perseroan Terbatas/PT)	
	4) As specified in the Horizontal Section	4) As specified in the Horizontal Section	
EDUCATION SERVICES			
General conditions on education services Commercial presence of the foreign service provider is permitted only through an education institution which is registered in Indonesia and must meet the following conditions : 1. Mutual recognition arrangement between relevant institutions on credits, programs, and certifications is required. 2. Foreign education institution providing services must establish partnership with local partner. Foreign language instructors must be native and Indonesian speakers. 3. Foreign education institution must be listed in the Ministry of Education's List of Accredited Foreign Education and its local partner must be accredited. 4. Foreign education institution in cooperation with local partner may open education institution in the cities of Jakarta, Surabaya, Bandung, Yogyakarta, and Medan. 5. Temporary entry for natural persons engaged in education activities in Indonesia is subject to approval by the Ministry of National Education. Approval is granted on case-by-case basis.			

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
B. Secondary education services:			
Technical and vocational secondary education services (electronic automotive) (CPC 92230)	1) None 2) None 3) As indicated in the Horizontal Section and General Conditions 4) Unbound except as indicated in the Horizontal Section and General Conditions	1) None 2) None 3) Unbound 4) As indicated in the Horizontal Section and General Conditions	
Post secondary technical and vocational education services (Polytechnique Machine and Electrical) (CPC 92310)	1) None 2) None 3) As indicated in the Horizontal Section and General Conditions 4) Unbound except as indicated in the Horizontal Section and General Conditions	1) None 2) None 3) Unbound 4) Unbound	
D. Adult Education (CPC 924) Language courses and training	1) None 2) None 3) As indicated in the Horizontal Section and General Conditions 4) Unbound except as indicated in the Horizontal Section and General Conditions	1) None 2) None 3) Unbound 4) Unbound	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
E. Other Education services (CPC 92900)	1) None	1) None	
Football and chess only	2) None	2) None	
	3) As indicated in the Horizontal Section and General Conditions	3) Unbound	
	4) Unbound except as indicated in the Horizontal Section and General Conditions	4) Unbound	
FINANCIAL SERVICES General condition on Non Banking Financial Services Sub-sector - All Market Access and National Treatment limitation specified in the Non Banking Financial Services Sub-sector will be eliminated by the year 2020 subject to similar commitment by other Member. - The share ownership of foreign services supplier is bound at the prevailing laws and regulation. The conditions of ownership and the percentage share of ownership as stipulated in the respective shareholder agreement establishing the existing individual joint venture in non banking financial services shall be respected. No transfer of ownership shall take place without the consent of all parties in the joint venture concerned, - Limitation on national treatment in terms of taxation which is specified in the Horizontal Measures is not applied on the Non Banking Financial Services Sub-sector. - In addition to the Horizontal Measures, temporary entry will be granted to technical expert(s)/adviser(s) for no longer than 3 (three) months per person for any given year. - Share of non-bank financial companies listed in the stock exchange may be 100% owned by foreign investor. - In relation to the presence of natural persons, only directors, managers, and experts/advisors can be assumed by expatriates with maximum stay of 3 years and can be extended - All joint venture companies shall provide training for their employee.			
Non-Life Insurance Services (CPC 81291, 81292, 81294, 81295, 81296, 81297, 81299)	1) Unbound 2) Unbound except if :	1) Unbound 2) Unbound	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(a) There is no insurance company in Indonesia, either individually or group, which could handle the insurance risk of the object in question. (b) There is no insurance company in Indonesia which want to carry out an insurance coverage of the object in question. (c) The owners of insurance objects in question are not Indonesian citizens or Indonesian legal entities. 3) As specified in the Horizontal Section and General Conditions. 4) Unbound except for director and technical advisor/expert.	3) As specified in the General Conditions 4) As specified in the Horizontal Section.	
Reinsurance Services	1) Reinsurance service suppliers from other Members must be rated minimum as BBB by Standard and Poor or equivalent. 2) Reinsurance service suppliers from other Members must be rated minimum as BBB by Standard and Poor or equivalent. 3) As specified in the Horizontal Section and General Conditions. 4) Unbound except for director and technical advisor/expert.	1) None 2) Unbound 3) As specified in the General Conditions. 4) As specified in the Horizontal Section.	
Life Insurance Service (CPC 8121)	1) Unbound 2) Unbound except if : (a) There is no insurance company in Indonesia, either individually or group, which could handle the insurance risk of	1) Unbound 2) Unbound	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	the object in question. (b) There is no insurance company in Indonesia which wants to carry out an insurance coverage of the object in question. (c) The owner of insurance object in question are not Indonesia citizens or Indonesian legal entities. 3) As specified in the Horizontal Section and General Conditions. 4) Unbound except for director and technical advisor/except.	3) As specified in the General Conditions. 4) As specified in the Horizontal Section	
Insurance Brokerage Services (CPC 8140)	1) Unbound 2) None 3) As specified in the Horizontal Section and General Conditions. 4) Unbound except for director and technical advisor/except.	1) None 2) None 3) As specified in the General Conditions. 4) As specified in the Horizontal Section	
Reinsurance Brokerage Services (CPC 8140)	1) Unbound 2) None 3) As specified in the Horizontal Section and General Conditions. 4) Unbound except for director and technical advisor/expert.	1) None 2) None 3) As specified in the General Conditions. 4) As specified in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Financial Lease Services (CPC 81120)	1) None 2) None 3) As specified in the Horizontal Section and General Conditions. 4) Unbound except as indicated in the Horizontal Section	1) None 2) None 3) As specified in the General Conditions 4) As specified in the Horizontal Section	
Factoring Services (CPC 8113)	1) None 2) None 3) As specified in the Horizontal Section and General Conditions. 4) Unbound except as indicated in the Horizontal Section	1) None 2) None 3) As specified in the General Conditions 4) As specified in the Horizontal Section	
Credit Card Business (Issuer and Agent of Credit Card) (CPC 8113)	1) None 2) None 3) As specified in the Horizontal Section and General Conditions 4) Unbound except as indicated in the Horizontal Section	1) None 2) None 3) As specified in the General Conditions 4) As specified in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Consumers Finance Services (CPC 8113)	1) None 2) None 3) As specified in the Horizontal Section and General Conditions 4) Unbound except as indicated in the Horizontal Section	1) None 2) None 3) As specified in the General Conditions 4) As specified in the Horizontal Section	
Securities Business Trading for own account or for account of customers, on an exchange or over-the counter market - Listed shares - Bonds	1) Unbound 2) None 3) Through establishment of a securities broker/dealer. 4) Unbound except as indicated in the Horizontal Section.	1) Unbound 2) None 3) As specified in the General Conditions. 4) As specified in the Horizontal Section.	
Participation in issues of securities, including underwriting and placement as agent (whether publicly or privately), and provision of services related to such issues	1) Unbound 2) None 3) Through establishment of a securities underwriter company. 4) Unbound except as indicated in the Horizontal Section.	1) Unbound 2) None 3) As specified in the General Conditions. 4) As specified in the Horizontal Section.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Portfolio management, all forms of collective investment management	1) Unbound 2) None 3) Through establishment of a securities company as an investment manager. 4) Unbound except for directors.	1) Unbound 2) None 3) As specified in the General Conditions. 4) As specified in the Horizontal Section.	
Asset Management limited only to investment fund management	1) Unbound 2) None 3) Through establishment of a securities company as an investment manager. 4) Unbound except for directors.	1) Unbound 2) None 3) As specified in the General Conditions. 4) As specified in the Horizontal Section.	
Investment Advisory Services limited only to investment advisory in capital market	1) Unbound 2) None 3) Through establishment of an Investment advisory company. (Bapepam rule No. V.C.1) 4) Unbound except for directors.	1) Unbound 2) None 3) As specified in the general condition. 4) As specified in the Horizontal Section.	

Mode of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments	
General conditions on Banking Sub-sector :				
1. With the exception of the existing branches of foreign banks, foreign services provider shall be in the form of joint venture bank locally incorporated in Indonesia with the following requirements : a. Unbound for new license. b. Only financial Institutions are permitted to establish joint venture banks.				
2. The conditions of ownership and the percentage share of ownership as stipulated in the respective shareholder agreement establishing the existing individual joint venture bank shall be respected as the basis of ownership of the foreign service provider(s) and their respective Indonesian partner(s). No transfer of ownership shall take place without the consent of all parties in the joint venture bank				
3. Acquisition of local existing banks through the purchase of shares in the stock exchange is allowed up to 51% of the shares of locally incorporated bank listed in the stock exchange.				
4. Foreign bank and joint venture bank may open their offices in the cities of Jakarta, Surabaya, Semarang, Bandung, Medan, Makassar, Denpasar, Batam, Padang, Manado, Ambon, Balikpapan, Banda Aceh, and Jayapura.				
5. With respect to the presence of natural persons, no economic need test will apply. A non Indonesian employed as manager or as technical expert shall have at least two Indonesian understudies during his/her term.				
6. In addition to the Horizontal Measures, temporary entry will be granted to technical expert(s)/adviser(s) of branch office of the foreign bank and joint venture bank for no longer than 3 (three) months per person for any given year.				
7. A person shall be a “controlling shareholder” in only one bank.				
8. Limitation on national treatment in terms of taxation which is specified in Horizontal Measures is not applied on the Banking Sub-sector				
Definition :				
A controlling shareholder shall mean a person who beneficially own 10% or more of the equity of interest of a bank or who beneficially own less than 10% of the equity interest of a bank but have the power to control the bank. A person shall be deemed to have control of a bank if such person has the power to name director and/or commissioner of such bank and/or has the power to direct its action.				

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Commercial Banking Business			
(i) Acceptance of deposits and other repayable funds from public	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	
(ii) Lending of all types, including consumer credit, mortgage, credit, factoring and financing of commercial transaction.	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(iii) All payment and money transmission services including credit, charge and debit cards, travelers cheques and bankers drafts.	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	
(iv) Guarantees and Commitments	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(v) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	
- Money market instruments (including cheques, bills, certificates of deposits)	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
- Foreign exchange	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	
- Exchange rate and interest rate instruments, including products such as swaps, forward rate agreements.	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
- Transferable securities issued in the money market.	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	
(vi) Cash management, custodial and depository services	1) None 2) None 3) a. Bound only 2 (two) sub branches and 2 (two) auxiliary offices for foreign bank's branch office b. Bound only 2 (two) branches and 2 (two) sub-branches for joint venture bank. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	1) None 2) None 3) a. For foreign bank branch, only executive position can be assumed by expatriates with limitation that at least one of them shall be Indonesian national. b. For the joint venture bank, only for the director can be assumed by the expatriates in proportion to the ownership sharing. 4) Unbound except as indicated in the Horizontal Section and General Conditions on Banking Sub-sector	

Mode of Supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
8. HEALTH RELATED AND SOCIAL SERVICES			
General conditions on health related and social services :			
Commercial presence of the foreign service provider is permitted only through health institution which is registered in Indonesia and must establish partnership with local partner. Establishment limited to the cities of Medan and Surabaya.			
Hospital services (only for specialistic and super specialistic medical care/more specific than specialistic medical care, provided by hospital of more than 300 beds) (CPC 9311)	1) None 2) None 3) As indicated in the Horizontal Section and General Conditions : - The hospital shall be managed by Board of Directors chaired by Indonesian medical doctor - Approval subject to the social function of hospital services offered - The medical services shall be provided by persons with medical licenses issued by Ministry of Health and Health professional organization/council - Foreign health professionals are obliged to transfer medical knowledge and professional capabilities to Indonesian health professional as consultant only - A non Indonesian health professional employed as managers or as technical experts shall have at least two Indonesian under studies during his/her term	1) None 2) None 3) The health professionals shall be Indonesian.	
	4) Unbound	4) Unbound	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and Restaurant Services			
Hotels (CPC 64110)	1) None 2) None 3) In Eastern Part of Indonesia, Bengkulu, Jambi, and Sulawesi 100 % of capital share can be owned by foreign investor. 4) Unbound, except for: a) Top management level in hotel business comprised of General Manager, Food and Beverage Manager, Resident Manager Controller, Marketing Director b) Highly skilled professional comprised of Executive Chef, Sous Chef and Specialty Cook	1) None 2) None 3) a) Higher paid-up capital is required of foreign services suppliers than of domestic services suppliers. This measures will be eliminated in the year 2020 b) Only 3,4 or 5 starred hotels are permitted 4) As specified in the Horizontal Section	
B. Travel Agent and Tour Operator (TA & TO) (CPC 74710)	1) None 2) None 3) Maximum service providers 30 TA & TO 4) Unbound except for technical advisor	1) None 2) None 3) Tour operator must be Travel Agent located in Jakarta and Bali 4) As specified in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Meal Serving Services with Full Restaurant Services (CPC 64210)	1) None 2) None 3) Unbound, except in certain part of East Indonesia (Sulawesi, Papua, Molucas, Nusa Tenggara) foreign equity participation is permitted up to 49% 4) Unbound, except for : - Top Management Level Highly-Skilled Professional	1) None 2) None 3) Subject to prevailing local government's laws regarding to the moral or public order in accordance with Article XVI (a) of the GATS 4) As specified in the Horizontal Section	
B. Tourist Resorts : Tourist Resort including : - Hotels (3,4, and 5 star) - Marinas - Golf Courses and other Sport facilities (CPC 96413)	1) None 2) None 3) In eastern part of Indonesia, Bengkulu and Jambi , 100% of capital share can be owned by foreign investor. 4) Unbound except for Resort Manager.	1) None 2) None 3) a) Higher paid-up capital is required of Foreign Service suppliers than of domestic service suppliers. These measures will be eliminated in the year 2020. b) Only 3, 4, or 5 starred hotels are permitted 4) As specified in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
C. Other Tourism Consultancy Services (CPC 91136)	1) None 2) None 3) Must be registered to Indonesian Ministry of Justice as Indonesian company. In the case of cooperation with a national company, it is required, to do; Joint venture, joint operation and Contract management 4) Unbound	1) None 2) None 3) Unbound 4) As specified in the Horizontal Section	
International Hotel Operator (CPC 91135)	1) None 2) None 3) Must be registered to Indonesian Ministry of Justice as Indonesian company In the case of cooperation with a national company, it is required to do Contract management	1) None 2) None 3) Unbound	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	4) Unbound, except for: a) Top management level in hotel business comprised of: General Manager, Food and Beverage Manager, Resident Manager Controller, Marketing Director b) Highly skilled professional comprised of Executive Chef, Sous Chef and Specialty Cook	4) As specified in the Horizontal Section	
TRANSPORT SERVICES			
A. Maritime Transport Services International Passenger Transport Excluding Cabotage (pillar 1) (CPC 7211)	1) None 2) None 3) Foreign shipping company may establish Owner's Representative 4) As specified in the Horizontal Section	1) Foreign shipping company is obliged to appoint Indonesian Shipping Company or joint venture shipping company as its general agent 2) None 3) As specified in the Horizontal Section 4) As specified in the Horizontal Section	The following services at ports are made available to international maritime transport supplier on reasonable and non-discriminatory terms and conditions: 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning and water supply; 4. Garbage collection and

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
			ballast waste disposal; 5. Port captain's services; 6. Navigation aids; 7. Shore-based operational services essential to ship operation, including communication, water and electrical supply; 8. Emergency repair facilities; and 9. Anchorage and berthing services.
International Freight Transport excluded Cabotage (CPC 7212)	1) None 2) None 3) Foreign shipping company may establish Owner's Representative 4) As specified in the Horizontal Section	1) a. Foreign shipping company is obliged to appoint Indonesian Shipping Company or joint venture shipping company as its general agent b. Government' Cargo 2) None 3) As specified in the Horizontal Section 4) As specified in the Horizontal Section	The following services at ports are made available to international maritime transport supplier on reasonable and non-discriminatory terms and conditions: 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning and water supply; 4. Garbage collection and ballast waste disposal; 5. Port captain's services; 6. Navigation aids; 7. Shore-based operational

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
			services essential to ship operation, including communication, water and electrical supply; 8. Emergency repair facilities; and 9. Anchorage and berthing services.
<u>Maritime Auxiliary Services</u> a. Maritime cargo handling services (CPC 741)	1) Unbound due to lack of technical feasibility 2) None 3) Only through joint venture corporation, with foreign equity share allowable up to maximum 49% 4) As indicated in the Horizontal Section	1) Unbound due to lack of technical feasibility 2) None 3) As indicated in the Horizontal Section 4) As indicated in the Horizontal Section	
Rental Vessel without crew (CPC 83103)	1) None 2) None 3) Unbound due to lack of technical feasibility 4) As indicated in the Horizontal Section	1) None 2) None 3) As indicated in the Horizontal Section 4) As indicated in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
C. Air Transport Services			
a. Aircraft repair and maintenance services	1) None 2) None 3) Foreign services suppliers are permitted to establish joint venture aircraft repair and maintenance enterprises in Indonesia, with maximum equity 49% 4) Unbound except as indicated in Horizontal Section	1) None 2) None 3) None 4) Unbound except as indicated in Horizontal Section	
b. Computer reservation system (CRS)	1) None 2) None 3) Foreign CRS services are permitted to establish joint venture enterprises in Indonesia, with maximum equity 49% 4) Unbound except as indicated in Horizontal Section	1) None 2) None 3) None 4) Unbound except as indicated in Horizontal Section	
c. Selling and marketing	1) None 2) None 3) Foreign General Sales Agent are permitted to establish joint venture enterprises in Indonesia, with maximum equity 49% 4) Unbound except as indicated in Horizontal Section	1) None 2) None 3) None 4) Unbound except as indicated in Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
OTHER SERVICES NEC			
ENERGY SERVICES General Condition on energy services: Indonesia's schedule of specific commitments on energy services sector is based on 2 nd Revised Indonesia Proposal of Energy Services Classification			
Core analysis and other Lab Test, only for Isotop Analysis – According to Indonesia Proposal of Energy Services Classification is under: • Isotop Analysis (1.A.2.7.3.) – According to WI20 is under: Business Services on Technical Testing and Analysis Services (CPC8076)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound, except for directors and technical experts	1) None 2) None 3) As specified in the Horizontal Section 4) As specified in the Horizontal Section	
Geological and Geophysical Services, only for Seismic Data Acquisition – According to Indonesia Proposal of Energy Services Classification is under: • Seismic Data Acquisition (1A.1.4.1.1.) – According to W 120. Seismic Data Acquisition is under: Business Services on Subsurface Surveying Services (CPC 86752)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound, except for directors and technical experts	1) None 2) None 3) As specified in the Horizontal Section 4) As specified in the Horizontal Section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Liquefaction and Gasification only for Coal – According to Indonesia Proposal of Energy Services Classification is under: ▪ Coal Liquefaction (2.4.4.4.) ▪ Coal Gasification (2.4.4.5.) – According to W120 is under : Services Incidental to Manufacturing (CPC 884)	1) None 2) None 3) Joint operation through a representative office in Indonesia 4) Unbound, except for directors and technical experts	1) None 2) None 3) As specified in the Horizontal Section 4) As specified in the Horizontal Section	

**ATTACHMENT TO THE REPUBLIC OF INDONESIA
SCHEDULE ON BASIC TELECOMMUNICATIONS**

REFERENCE PAPER

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;

- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time or
- (b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory authority as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

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

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Regulatory Authority

The regulatory Authority is not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely and transparent manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

LAO PDR

Schedule of Specific Commitments

(For the First Package of Commitments)

LAO PDR- SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
I. HORIZONTAL SECTION ALL SECTORS INCLUDED IN THIS SCHEDULE			
Land ownership		3), 4) Non-Lao natural and juridical persons are not allowed to own land but may own premises and lease land up to 75 years.	
Subsidies and investment incentives		1), 2), 3), 4) Unbound with respect to subsidies, investment incentives and other state support measures, eligibility for which may be limited to particular regions, categories of persons, or enterprises.	
Commercial presence	3) Foreign individuals or legal entities shall be registered their businesses in accordance with the Law on Promotion of Foreign Investment, Enterprise Law and other related Laws and Regulations 3) Unbound for measures related to publicly funded services including with respect to national treatment. 3) NGOs are not covered in this schedule	3) Foreign investors shall have an obligation to provide training, upgrade professional skills and transfer of technology, as well as to promote Lao nationals to higher skilled and specialized positions, including managerial. 3) Tax measures, generally pertaining to small and medium enterprises may result in a difference of treatment in favour of Lao services and service suppliers.	
Movement of natural persons providing services	4) Unbound, except for measures affecting the temporary entry and stay of natural persons who qualify under one of the following categories, and in all cases, total number of foreign natural persons, including higher management, of any establishment shall not exceed 10% of the total staff:	4) Unbound, except for measures concerning the categories of natural persons referred to in the market access column. Unbound for all measures relating to social insurance schemes including <i>inter alia</i> unemployment and pension benefits.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	A. Services sales persons A natural person who: - enters Lao PDR to be engaged in activities related to representing a services supplier for the purpose of negotiating for the sale of the services of that supplier; and - stays in Lao PDR without receiving remuneration from sources within Lao PDR; and - does not engage in making direct sales to the general public or supplying services. The temporary stay of the services sales persons is subject to a maximum duration of stay of thirty days.		
	B. <u>Intra-Corporate Transferees</u> Natural persons who have been employed by a juridical person of another Member outside Lao PDR for a period of not less than one year immediately preceding the request for transfer to Lao PDR, who seek temporary entry to provide services through commercial establishment of that juridical person in Lao PDR, who cannot be substituted by Lao nationals, and who fall within one of the following categories: a) <u>Executives</u>: Natural persons within an organization who primarily direct the management of the organization, exercise wide latitude in decision-making, and		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	receive only general supervision or direction from higher-level executives, the board of directors, or shareholders of the business. Executives would not directly perform tasks related to the actual supply of a service or services of the organization. b) <u>Managers</u>: Natural persons who possess knowledge at an advanced level of expertise or proprietary knowledge of a juridical entity product, service, research, equipment, techniques, or management, and who primarily direct the organization or a department of the organization; supervise and control the work of other supervisory, professional or managerial employees; have the authority to hire and fire or recommend hiring, firing or other personnel actions; and exercise discretionary authority over day-to-day operations. They do not include first-line supervisors, unless the employees supervised are professionals, nor do they include employees who primarily perform tasks necessary for the supply of the service. c) <u>Specialists</u>: Natural persons within an organization who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organization's services, research equipment, techniques, or management and where there are shortages of Lao nationals with requisite skills.		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Modes of supply: 1/ Cross border supply 2/ Consumption abroad 3/ Commercial presence 4/ Presence of natural persons			
Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	For the natural persons in the categories defined under intra-corporate transferees, temporary residency and work permit will be issued for six months which may be renewed for up to one year as long as conditions indicated for each category are satisfied.		
II. SECTOR SPECIFIC COMMITMENTS			
BUSINESS SERVICES			
A. Professional Services			
(e) Engineering services (CPC 8672)	1) None 2) None 3) A juridical entity must be established through a joint venture with a Lao service supplier. 4) Unbound, except for executives and managers as per conditions in the horizontal section	1) None 2) None 3) Unbound, except as indicated in the horizontal section 4) Unbound, except for executives and managers as per conditions in the horizontal section	
Urban Planning and Landscape Architecture Services (CPC 86741- 86742)	(1) Unbound (2) None (3) Foreign architectural and engineering services suppliers shall be registered in the following forms: - A joint-venture with domestic partner(s) - A wholly foreign-owned enterprise - A Branch or Representative a) Foreign equity not less than 30% (for joint venture) b) not applied for public funded and foreign granted projects (4) Unbound, except as indicated in	(1) Unbound (2) None (3) Unbound, except as indicated in Horizontal Section (4) Unbound, except as indicated in	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	horizontal Section	Horizontal Section	
B. Other Business Services			
Advertising Services (CPC 871)	(1) Unbound (2) None (3) shall be registered in accordance with the Law on Investment Promotion and concerned laws and regulation (4) unbound, except as indicated in the horizontal section	(1) Unbound (2) None (3) as indicated in the horizontal section (4) unbound, except as indicated in the horizontal section	
ENVIRONMENTAL SERVICES			
Sewage Services (CPC 9401) Refuse Disposal Services (CPC 9402) Sanitation and Similar Services (CPC 9403) Nature and Landscape Protection Services (CPC 9406)	(1) Unbound due to lack of technical feasibility (2) Unbound (3) Shall be registered in the forms: a) Joint venture, with minimum 30% foreign equity share b) 100% foreign-owned enterprise (4) Unbound, except as indicated in the horizontal section	(1) Unbound due to lack of technical feasibility (2) Unbound (3) Unbound, except as indicated in the horizontal section (4) Unbound, except as indicated in the horizontal section	
CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Pre-erection work at construction site (CPC 511) Construction work for civil engineering (CPC 513) Assembly and erection of prefabricated constructions (CPC 514) Installation and assembly work (CPC 516)	(1) None (2) None (3) A juridical entity must be established through a joint venture with a Lao service supplier. (4) Unbound, except for intra-corporate transferees as per conditions in the horizontal section	(1) None (2) None (3) Unbound, except as indicated in the Horizontal Section (4) Unbound, except for intra-corporate transferees as per conditions in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Construction work for buildings (CPC 512) Special trade construction (CPC 515) Building completion and finishing work (CPC 517) Rental services related to equipment for construction or demolition of building works with operator (CPC 518)	1) Unbound due to lack of technical feasibility 2) None 3) A juridical entity must be established through a joint venture with a Lao service supplier who is a member of the Association of Lao Architects and Civil Engineers (ALACE). 4) Unbound, except for intra-corporate transferees as per conditions in the horizontal section	1) Unbound due to lack of technical feasibility 2) None 3) Unbound, except as indicated in the horizontal section 4) Unbound, except for intra-corporate transferees as per conditions in the horizontal section	
PRIVATE EDUCATIONAL SERVICES			
Technical and vocational secondary education services (CPC 9223)	(1) None (2) None (3) a. Joint venture, with minimum 30% foreign equity share b. 100% foreign-owned enterprise (4) Unbound, except as indicated in the Horizontal Section	(1) None (2) None (3) Unbound, except as indicated in the Horizontal Section (4) Unbound, except as indicated in the Horizontal Section	
Higher education services (CPC 923)	(1) None (2) None (3) a. Joint venture, with minimum 30% foreign equity share b. 100% foreign-owned enterprise c. approved by the Government (4) Unbound	(1) Unbound (2) None (3) Unbound (4) Unbound	
FINANCIAL SERVICES			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Banking and other financial services (excl. insurance)			
<i>Access by foreign services suppliers and the provision of financial services may be subject to measures adopted for prudential reasons.</i>			
Acceptance of deposits and other repayable funds from the public (CPC 81115-81119)	(1) Unbound (2) Unbound (3) Unbound (4) Unbound, except for executives and managers as per conditions in the horizontal section	(1) Unbound (2) Unbound (3) Unbound (4) Unbound, except for executives and managers as per conditions in the horizontal section	
Lending of all types, incl. Consumer credit, Mortgage credit, factoring and financing of commercial transaction (CPC 8113)	(1) Unbound (2) Unbound (3) None, except for mortgage factoring until necessary regulatory framework is in place (4) Unbound, except for executives and managers as per conditions in the horizontal section	(1) Unbound (2) Unbound (3) Unbound (4) Unbound, except for executives and managers as per conditions in the horizontal section	
Guarantees and Commitments (CPC 81199**)	(1) Borrowing funds from abroad, issuing letters of guarantee and commitments shall be approved by the Bank of the Lao PDR. (2) Borrowing funds from abroad, issuing letters of guarantee and commitments shall be approved by the Bank of the Lao PDR. (3) Unbound (4) Unbound, except for executives and managers as per conditions in the horizontal section	(1) Borrowing funds from abroad, issuing letters of guarantee and commitments shall be approved by the Bank of the Lao PDR. (2) Borrowing funds from abroad, issuing letters of guarantee and commitments shall be approved by the Bank of the Lao PDR. (3) Unbound (4) Unbound, except for executives and managers as per conditions in the horizontal section	
TOURISM AND TRAVEL RELATED SERVICES			
Hotel lodging services (CPC 641-643)	(1) None (2) None (3) Unbound, except as indicated in the horizontal section, and standard required for a hotel to be developed	(1) None (2) None (3) Unbound	
Beverage serving services without			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
entertainment (CPC 64310)	is 3-stars or higher (4) Unbound, except as indicated in the Horizontal section.	(4) Unbound, except as indicated in the Horizontal Section	
Meal serving services with full restaurant services (CPC 64210)	(1) None (2) None (3) Unbound, except as indicated in the horizontal section. (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) Unbound (4) Unbound	

LIST OF MFN EXEMPTIONS

Sector or sub-sector	Description of the measure indicating its inconsistency with Article II	Country or countries to which the measures applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services Production, distribution and projection of cinematographic works and television programmes	Measures based upon government-to-government framework agreements, and plurilateral agreements, on co-production of audiovisual works, which confer National Treatment of audiovisual works covered by these agreements, in particular in relation to distribution, access to broadcasting transmission, and access to funding.	All countries with whom cultural cooperation may be desirable	Indefinite	These programmes aim at preserving and promoting the cultural identity of countries with which Lao PDR has a long-standing cultural link.
Internal waterways transport services	Preferential access granted to services and services suppliers originating in countries sharing access to Mekong river basin.	Parties to the International Framework Mekong Committee	Indefinite	The commitment of parties to achieve free navigation and develop regional Mekong river basin.
Land transport	Facilitation of freight and passenger transportation and transit transport agreements	Parties to the Greater Mekong Sub-region agreement	Indefinite	To facilitate tourism and trade, including freight and passenger transportation between the countries in the region and promote multimodal transport
Legal services	All measures pertaining to the provision of legal services in Lao PDR	Any countries	Indefinite	To maintain established preference.
Computer Reservation System	On the provision of the bilateral Air Service Agreement	All countries with whom Laos signed agreement on bilateral air services, currently they are: - Indonesia - Malaysia - Cambodia - Singapore - Myanmar - Vietnam - China - Thailand	Expiry date or termination of the bilateral agreements on air services. This will be reviewed for purpose of further development	
Auditing Services	Base on bilateral agreement	Countries in which related services can be supplied by Lao nationals.	Indefinite	

Publishing Newspaper	Permission granting has to be based on bilateral agreement	All countries	Indefinite	
Banking and other financial services	Measures affecting the supply of banking and other financial services to be granted on a bilateral favorable basis with countries Laos has agreement	All countries	Indefinite	

MALAYSIA

Schedule of Specific Commitments

(For the First Package of Commitments)

MALAYSIA - SCHEDULE OF SPECIFIC COMMITMENTS

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE UNLESS OTHERWISE INDICATED	3) <u>Acquisition, Mergers and Take-overs</u> The acquisition of assets or interests of Malaysian companies and businesses, mergers or take-overs requires approval and apply to the following: a) the acquisition of the voting rights of a Malaysian corporation by any single foreign interest or associated group of 15 per cent or more, or an aggregate foreign interest of 30 per cent or more or exceeding RM10 million in value; b) any proposed acquisition of any assets or interests by any means which will result in ownership or control passing to foreign interest; and c) control of Malaysian corporations through any form of joint-venture agreement, management agreement, technical assistance agreement or other arrangements. Approval is normally granted. However it may be denied in circumstances where the proposed investment conflicts with the interest of the State.	3) <u>Land, Property and Real Estate</u> Approval may be denied if the acquisition, disposal or dealing of land or any interest in land, property and real estate is undertaken for speculative or non-productive purpose or for purposes which may conflict with the interest of the State. <u>Incentives/Preferences</u> Incentives are limited to eligible Malaysian-owned corporations engaged in service sectors promoted by the Government. Any measure and special preference granted to Bumiputera, Bumiputera status companies, trust companies and institutions set up to meet the objectives of the New Economic Policy (NEP) and the National Development Policy (NDP) shall be unbound. Corporations in which the Government has an interest shall, in acquiring services, give first consideration to service suppliers in which the Government has an interest. This requirement does not prevent the acquisition of services from other service suppliers where their services are competitive in terms of price, quality and delivery.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	4) Unbound except for measures affecting the entry and temporary stay of natural persons defined below: 1. <u>Intra-corporate Transferees</u> a) senior managers being persons within an organization having proprietary information of the organization and who exercise wide latitude in decision making relating to the establishment, control and operation of the organization being directly responsible to the CEO and receive only general supervision or direction from the board of directors or partners of the organization; and b) two specialists or experts per organization being persons within the organization who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organization's new service products and technology, research equipment and techniques or management. Additional specialists or experts may be allowed subject to market test and the training of Malaysians through an acceptable training programme in the relevant services sector or sub sector: Provided that such persons are employees of the foreign service supplier and have been in the employment of that foreign service supplier for a period of not less than one year immediately preceding the date of their application for a work permit and he is to serve in at least a similar capacity.	4) Unbound except for the categories of natural persons referred to under market access	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	2. <u>Others</u> a) specialists or experts being persons who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organizations' products and services subject to market test and the employment of Malaysians as counterparts and/or training of Malaysians through acceptable training programmes in the relevant services sector or sub sector; b) professionals being persons who possess necessary academic credentials, professional qualifications, experience and/or expertise which have been duly recognized by the professional bodies in Malaysia and registered with those respective professional bodies; and c) business visitors being persons not based within Malaysia, receiving no remuneration from a source located within Malaysia, who have been employed for at least one year by a foreign service supplier, whose entry and temporary stay is for the purposes of negotiating for the sale of services or entering into agreements to sell services for that service supplier and who will not engage in direct sales to the general public.		
	3) Entry and stay of natural persons defined in categories 1 a) and b) and 2 a) and b) shall not exceed a total of five years. For category 2 c), the period of stay shall not exceed a total of 90 days		

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
SECTOR SPECIFIC COMMITMENTS ¹			
BUSINESS SERVICES			
A. Professional Services			
Legal Services (CPC 8619) covering advisory and consultancy services relating only to home country laws, international law and offshore corporation laws of Malaysia	(1) None (2) None (3) Only through a corporation incorporated in the Federal Territory of Labuan. Legal services shall only be supplied to offshore corporations established in the Federal Territory of Labuan.	(1) None (2) None (3) None	
	(4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
Accounting, auditing and bookkeeping services (CPC862)	(1) None (2) None (3) Only through a locally registered partnership with Malaysian accountants or Malaysian accounting firms and aggregate foreign interests	(1) None but subject to domestic regulations. (2) None but subject to domestic regulations. (3) None	

¹ An asterisk against a CPC code number indicates that the corresponding service subsector in this schedule covers only a part or parts of the service subsector classified under the CPC concordance.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	shall not exceed 40 per cent.		
	(4) Unbound except as indicated in the horizontal section. In respect of 1(b), additional 2 specialists/experts for each firm.	(4) Unbound, except for the categories of natural persons referred to under market access	4) The qualifying examination to determine the competence and ability to supply the service for the purposes of registration with the professional bodies will be conducted in the English language.
Taxation Services (CPC863 / 8630)	(1) None (2) None (3) Only through a locally registered partnership or private limited company with Malaysian authorised tax agents/firms and aggregate foreign interests in the partnership shall not exceed 30 per cent. (4) 2 specialists/experts for each institution, subject to registration as a tax agent under Section 153 of the Income Tax Act and fulfilment of residency requirements. Entry shall be limited to maximum period of two years, subject to domestic regulations.	(1) Taxation services must be authenticated by an authorised tax agent in Malaysia. (2) Taxation services must be authenticated by an authorised tax agent in Malaysia. (3) None (4) Unbound, except for the categories of natural persons referred to under market access	4) The qualifying examination to determine the competence and ability to supply the services for the purposes of registration with the professional bodies will be conducted in the English language.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

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Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Engineering services (CPC 8672) covering: (CPC 86721-7, CPC 867219)	(1) None (2) None (3) a) Engineering services may be supplied only by natural person. b) For multi-disciplinary practices (Architecture, Engineering and/or Quantity Surveying), foreign equity up to a maximum of ten per cent for joint ventures by professionals who are registered in the country of origin. Foreign Directorship is not allowed. (4) Unbound, except as indicated in the horizontal sector and in respect of 2 b), subject to temporary registration for a period of one year per temporary registration	(1) Engineering services must be authenticated by a registered professional Engineer in Malaysia (2) None (3) None (4) Engineering services must be authenticated by a registered professional engineer in Malaysia.	(4) The qualifying examination to determine the competence and ability to supply the service for the purpose of registration with the professional bodies will be conducted in English language.
Integrated engineering services (CPC 8673) covering: (CPC 86731-3, CPC 86739)	(1) None (2) None	(1) Integrated engineering services must be authenticated by the relevant registered professionals in Malaysia (2) Integrated engineering services must be authenticated by the relevant registered professionals in Malaysia	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) Only through a representative office, regional office or locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both for the purpose of services contract awarded in Malaysia. The aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent Establishment of such joint-venture corporation is only for a duration necessary to complete the services contract (4) Unbound, except as indicated in the horizontal section and in respect of 2 b), for a period of up to one year or the duration necessary to complete the services contract	(3) None (4) Unbound, except for the categories of natural persons referred to under market access	(4) The qualifying examination to determine the competence and ability to supply the service for the purpose of registration with the professional bodies will be conducted in English language.
Landscaping services, covering the provision of advisory, planning and designing services for the aesthetic landscaping of golf courses and theme parks (CPC 86742*)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with	(1) None (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Malaysian individuals or Malaysian-controlled corporations or both and the aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
B. Computer and Related Services Consultancy services related to the installation of computer hardware (CPC 841) Software implementation service (CPC 842) Data Processing Services (843) Data base services (CPC 844 / 84400)	(1) None (2) None (3) None (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
C. Research and Development Services Research and experimental development services on social sciences and humanities (CPC 8520 except 85203 and 85204)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the	(1) None (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
C. Research and Development Services Research and experimental development services on economics (CPC 85202)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both and the aggregate foreign shareholding in the joint venture corporation shall not exceed 35% (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
E. Rental/Leasing Services without Operator Relating to ships exclude cabotage and offshore trades (CPC 83103)	(1) None (2) None (3) Only through a representative office, regional office or Malaysian-controlled corporation acting as an agent	(1) None (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
Relating to aircraft (CPC 83104)	(1) None	(1) None	
	(2) None	(2) None	
	(3) Only through a representative office, regional office or Malaysian-controlled corporation acting as an agent	(3) None	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
Leasing or rental services relating to construction and mining equipment and industrial plant and equipment (CPC 83107*)	(1) None	(1) None	
	(2) None	(2) None	
	(3) Only through a representative office, regional office or Malaysian-controlled corporation acting as an agent	(3) None	
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
F. OTHER SERVICES	(1) Commercial presence is required	(1) Unbound	
Advertising services (CPC8711, 8712, 8719)	(2) None	(2) None	
	(3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-	(3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	controlled corporations or both and the aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent <u>Advertisement through electronic media</u> Advertisement must have at least 80 per cent local content and be made in Malaysia (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
Market research and public opinion polling services (CPC 864)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporations at least exceed 30 per cent (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
Management Consulting Services	(1) None	(1) None	
a) covering advisory, guidance and operational assistance services concerning management of the	(2) None (3) Only through a locally incorporated	(2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
transmission of non-conventional energy (CPC8650*) b) covering advisory, guidance and operational assistance on environmental management services including risk assessment services (CPC8650*)	joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 30 per cent (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	 (4) Unbound, except for the categories of natural persons referred to under market access	
c) Covering advisory and guidance in the field of pharmacy as follows: - Basic material manufacturing consultancy in the manufacture of drugs in raw material form; - New systems of drug delivery; - Biotechnology-new techniques for influencing the process and products of living cells; - New techniques in drug development and methods of producing drugs and vaccine;and - Vaccine production. (CPC 8650*)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 30 per cent (4) Unbound, except as indicated in 1 (a) and (b) and 2 (a) and (c) in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
d) covering advisory and guidance on International Value-Added Network Services, rural telecom development and human resource development in	(1) None (2) None	(1) None (2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
telecommunications (CPC8650*)	(3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 30 per cent	(3) None	
	(4) Unbound, except as indicated in 1 (a) and (b) and 2 (a) and (c) in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
Technical Testing and Analysis Services (CPC8676 except 86764)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 30 per cent (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Services Incidental to Agriculture and Fishing Covering only specialised consultancy, advisory and operational assistance on crop and fisheries management, including, value-added services such as preservation techniques, etc. (CPC 881*, 882*)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 30 per cent (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
Services Incidental to Manufacturing (CPC884, 885 except 88442)	(1) None (2) None (3) Only through a locally incorporated	(1) None (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 30 per cent (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
Translation and interpretation services (CPC87905)	(1) None (2) None (3) Supplied by natural person (4) No limitation subject to domestic regulation	(1) None (2) None (3) None (4) No limitation subject to domestic regulation	
Student Placement Services, covering promoting, recruiting and facilitating students for studies outside Malaysia (CPC87909)	(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Operational Headquarters (OHQ) Services covering general management and administration, business planning, procurement of raw materials, technical support, marketing control and sales promotion planning, training and personnel management, provision of treasury and fund management services and research and development carried out by a company in Malaysia for its offices and related companies outside Malaysia. Services rendered by OHQ companies are limited to establishments engaged in business related to the following sectors or sub-sectors: Sea and air services, Communication services, Tourism services, Professional and Consulting services (CPC87909)	(1) Unbound due to lack of technical feasibility (2) Unbound due to lack of technical feasibility (3) Only through a locally incorporated wholly foreign-owned company. A foreign-owned company, a regional office of a foreign-owned company which transfers its OHQ services to Malaysia, a regional office of a foreign-owned company established in Malaysia and a foreign-owned company which is already incorporated in Malaysia may seek to qualify as an OHQ. OHQ must operate in Malaysia and fulfil the following criteria: a) carry out at least 3 of the OHQ service activities; b) have a sizeable network of companies outside Malaysia which includes the parent company or its head office and related companies; c) have a well established foreign-owned company which is sizeable in terms of assets and employees; d) have a network of companies with substantial number of qualified executives, professionals, technical and	(1) Unbound due to lack of technical feasibility (2) Unbound due to lack of technical feasibility (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	other supporting personnel; e) be able to make decisions independently without consultations with its head office or parent company located outside Malaysia; f) be able to contribute to the Malaysian economy by: i) using services such as legal, accounting etc. provided by Malaysians; ii) creating job opportunities for Malaysians iii) enabling greater inflow of foreign funds (4) Unbound, except as indicated in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	
COMMUNICATIONS SERVICES Telecommunication Services			
Basic Telecommunications 1. Voice service (wired or wireless) (CPC 7521)	(1) None (2) None	(1) None (2) None	Pro-competition regulatory principle in respect of interconnection arrangement and competition (Refer to Annex I)

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
2. Packet-switched data transmission services, including frame-relay services (CPC 7523) 3. Circuit switched data transmission services (CPC 7523) 4. Facsimile Service(CPC 7521**, CPC 7529**) 5. Private leased circuit service (CPC 7522**& CPC 7523**)	(3) a) Only through acquisition of shares of existing appropriately licensed service providers b) Foreign shareholding of up to 49 percent in these service providers is allowed (4) Unbound	(3) None (4) Unbound	
6. Paging services (CPC 75291)	(1) None	(1) None	
	(2) None	(2) None	
	(3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysia controlled corporations or only through acquisitions of shares of existing appropriately licensed service providers Foreign shareholding of up to 49 percent in these service providers is allowed. (4) Unbound	(3) None (4) Unbound	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Other telecommunication services 7. Domestic/ International satellite services and satellite links/capacities (inclusive of mobile satellite) 8. Satellite earth station 9. International switching and other international gateway 10. Mobile services analogue/digital cellular 11. Trunked radio services 12. Video transport services	(1) None (2) None (3) a) Only through acquisition of shares of existing appropriately licensed service providers b) Foreign shareholding of up to 49 percent in these service providers is allowed (4) Unbound	(1) None (2) None (3) None (4) Unbound	Pro-competition regulatory principle in respect of interconnection arrangement and competition (Refer to Annex I)
Data and message transmission services Covering electronic mail, voice mail, on-line information and database retrieval, enhanced facsimile, code and protocol conversion (CPC7523)	(1) None (2) None (3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing appropriately licensed service providers. Foreign shareholding of up to 49 percent in these service providers is allowed. (4) Two specialists/experts for each institution, for a maximum period of	(1) None (2) None (3) None (4) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	two years, subject to domestic regulations.		
Voice telephone services (CPC7521)	(1) None (2) None (3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing appropriately licensed service providers. Foreign shareholding of up to 49 per cent in these service providers is allowed. (4) Unbound	(1) None (2) None (3) None (4) Unbound	
Mobile telephone service (CPC 75213)	(1) None (2) None (3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing appropriately licensed service providers.	(1) None (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Foreign shareholding of up to 49 per cent in these service providers is allowed. (4) Unbound	(4) Unbound	
Telegraph services (CPC7522)	(1) None (2) None	(1) None (2) None	
	(3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing appropriately licensed service providers. Foreign shareholding of up to 49 per cent in these service providers is allowed. (4) Unbound	(3) None (4) Unbound	
Telex services (CPC7523)	(1) None (2) None	(1) None (2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) Only through a JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing appropriately licensed service providers. Foreign shareholding of up to 49 per cent in these service providers is allowed (4) Unbound	(3) None (4) None	
Mobile data services (CPC7523)	(1) None (2) None (3) Only through locally incorporated JV corporation with Malaysian individuals or Malaysian controlled corporations; or Only through acquisitions of shares of an existing appropriately licensed service providers. Foreign shareholding of up to 49 per cent in these service providers is allowed. (4) Two specialists/experts for each institution, for a maximum period of	(1) None (2) None (3) None (4) Unbound except for the categories of natural persons referred to under	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	two years, subject to domestic regulations.	market access.	
Audiovisual Services Motion picture, video tape and audio recording distribution services (CPC96113)	(1) Commercial presence is required (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the aggregate foreign shareholding shall not exceed 30 per cent (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(1) Unbound (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
Broadcasting services covering transmission from foreign broadcast station of foreign broadcast matter from foreign territory through television or radio (CPC7524*)	(1) 20 per cent of total screening time; and dubbing into the national language may be required (2) None (3) Unbound due to lack of technical feasibility (4) Unbound due to lack of technical feasibility	(1) Unbound for government channel (2) None (3) Unbound due to lack of technical feasibility (4) Unbound due to lack of technical feasibility	
CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Pre-erection Work at Construction Site (CPC 511)	(1) Unbound due to lack of technical feasibility	(1) Unbound due to lack of technical feasibility	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Construction Work for Buildings (CPC 512) Construction Work for Civil Engineering (CPC5 13) Assembly and Erection of Prefabricated Constructions (CPC 514) Special Trade Construction (CPC 515) Installation Work (CPC516) Building Completion and Finishing Work (CPC517)	(2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both and aggregated foreign shareholding in the joint venture corporation shall not exceed 30 per cent (4) Unbound except as indicated in the horizontal section	(2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
DISTRIBUTION SERVICES			
Wholesale, and Retail Trade Businesses (CPC 6111, 6113, 6121, 6221, 6222, 6223, 6224, 6225, 6226, 6227, 6228, 631, 632) except CPC 613 (petroleum products)	(1) Unbound due to lack of technical feasibility (2) None (3) Entry is limited to: i) <u>Legal entity</u> The foreign company involved in wholesale and retail businesses must be incorporated locally under the Companies Act 1965; ii) <u>Equity Structure</u> The aggregate of foreign equity shall not exceed 30%, while local shareholding in the joint-venture corporation should be 70% out of which 30% must be for Bumiputras.	(1) Unbound due to lack of technical feasibility (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	iii) <u>Minimum Capital Requirement</u> Minimum capital investment in terms of company's shareholding funds should be: • RM 50 million for hypermarkets. • RM 20 million for departmental stores. • RM 25 million for superstores. • For other types of distributive business, the minimum capital requirement will be RM 1 million. (4) One (1) key post and a maximum of ten (10) time posts per company subject to the following conditions: a) <u>Key Post</u> The person applying for the post must hold or has held a management position in the company's wholesale or retail business outside Malaysia for a period of not less than 3 years preceding the date of application for the work permit. b) <u>Time Post</u> These posts are for executives or experts who must possess the necessary qualification and practical experience including holding equivalent or related position in the company's business for not less than 3 years and subject to the condition that Malaysians are trained to eventually	(4) Unbound except indicated in the horizontal section	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	take over the post concerned through an acceptable training programme.		
HEALTHCARE SERVICES			
A. Medical and Dental Services Medical speciality services (CPC93122) covering forensic medicine, nuclear medicine, geriatrics, microvascular surgery, neurosurgery, cardiothoracic surgery, plastic surgery, clinical immunology and oncology, traumatology, anaesthesiology, intensive care specialist, child psychiatry and physical medicine	(1) None (2) None (3) Medical specialty services may be supplied only by a natural person (4) Unbound, except indicated in 2 a) in the horizontal section	(1) None (2) None (3) None (4) None other than: - practice only in private hospitals of at least 70 beds; - practice to be only at a specified location and a change of location requires approval; and - the setting up of individual or joint group practices is not permitted.	The qualifying examination to determine the competence and ability to supply the service will be conducted in English language.
B. Health and Social Related Private hospital services (CPC 93110*)	(1) None (2) None (3) Economic needs test; Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporations shall not exceed 40 per	(1) None (2) None (3) Establishment of feeder outpatient clinics is not permitted	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	cent; and The joint-venture corporation shall operate a hospital with a minimum of 100 beds. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access	
EDUCATION SERVICES			
Other Higher Education Services Provided by privately funded higher education institutions excluding private higher education institutions with Government equity or that receive government assistance (CPC 92390) Adult education services provided by privately funded education institutions excluding private education institutions with Government equity or that receive government assistance (CPC 924)	(1) Unbound except for requirements for commercial presence (2) None (3) Only through a joint-venture with foreign equity not exceeding 49 per cent and subject to the requirement of a needs test if necessary.	(1) Unbound including for grant of federal or state funding or subsidies such as but not limited to land grants, tax benefits, scholarships and loans limited to institutions with government equity or citizen/permanent residents. (2) Unbound including for grant of federal or state funding or subsidies such as but not limited to land grants, tax benefits, scholarships and loans limited to institutions with government equity or citizen/permanent residents. (3) Unbound including for grant of federal or state funding or subsidies such as but not limited to land grants, tax benefits, scholarships and loans limited to	(3) Not more than 51 per cent foreign equity can be considered subject to additional needs test which include among others:

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Unbound except as indicated in the 1(a) and 2 (c) of the horizontal section and as below: Lecturers and experts (a) 10 lecturers and/or experts but not more than 20% of lecturers employed in an educational institution who possess the necessary qualifications, knowledge credentials and/or experience. (b) 2 professionals being persons who possess necessary professional qualifications, industry and/or who are employed on the basis of their expertise in an educational institution.	institutions with government equity or citizens/ permanent residents. (4) Unbound expect as listed in the market access column.	(a) courses deemed important to attain Malaysia's educational objectives. (b) potential to generate export revenues.
TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and Restaurant Services (CPC 64110) Hotels, tourist and restaurant services, covering the management and operation of hotels or resorts including outlets which may not necessarily include ownership of such property.			

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Hotel, tourist resort and restaurant services covering the management and operation of hotels or resorts, including outlets which may not necessarily include ownership of such properties (CPC 641, 642, 643)	(1) None (2) None (3) a. Entry for service activities under CPC 641, 642, 643 is permitted only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent; b. For CPC 64110 covering 4 & 5 star establishments, only through joint venture with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 35 %. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section	(1) None (2) None (3) a. None b. None (4) Unbound, except for the categories of natural persons referred to under market access	
Travel Agencies and Tour Operators	(1) None	(1) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Services (CPC 7471)	(2) None (3) a. Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent; and Establishment of another office requires additional licence. b. For inbound travel only, joint-venture with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 35 %. (4) Unbound except as indicated in 1 (a) in the horizontal section.	(2) None (3) a. None b. For inbound travel only, joint-venture with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 35 %. (4) Unbound except for the categories of natural persons referred to under market access.	
D. Other	(1) None (2) None	(1) None (2) None	
Convention Centre (CPC 87909) (Convention and exhibition)			

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
management services covering the provision of planning, organisational, management and marketing services for conventions and other similar events)	(3) a. Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent. b. For Convention Centres with over 3,000 seating capacity, only through joint venture with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 35 %. (4) Unbound except as indicated in 1 (a) and (b) and 2 (a) and (c) in the horizontal section.	(3) a. None b. None (4) Unbound, except for the categories of natural persons referred to under market access.	
RECREATIONAL, CULTURAL AND SPORTING SERVICES			
Other entertainment services (CPC96191, 96192, 96194) Theme Parks (part of CPC 96194) (A family based recreational area/amusement centre which may consist of rides, mechanical and/or	(1) Unbound due to lack of technical feasibility (2) None	(1) Unbound due to lack of technical feasibility (2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
high-tech simulation equipment with various kinds of amusement facilities built around a theme or several themes. Activities to be offered will contain elements of entertainment and adventure. The concept of the park can either be outdoor or indoor or a combination of both)	(3) a. Entertainment services may be supplied only by a natural person. b. For theme parks (part of CPC 96194), only through joint venture with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 35%. (4) Unbound except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(3) a. None b. None (4) Unbound, except for the categories of natural persons referred to under market access Participation of Malaysian entertainers/ artistes may be required based on the guidelines of the relevant Ministry	
Sports events management services (CPC96411, 96412)	(1) Unbound due to lack of technical feasibility (2) None (3) Only through a Malaysian-controlled corporation acting as the local sponsor (4) Unbound, except as indicated in 2 a) in the horizontal section	(1) Unbound due to lack of technical feasibility (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
TRANSPORT SERVICES			

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
A. Maritime Transport Services International passenger/freight transportation services (Services excludes cabotage and government cargo) - Passenger transportation (CPC 7211) - Freight transportation (CPC 7212)	(1) None (2) None (3) Only through a representative office, regional office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 49 per cent (foreign equity). <u>Malaysian registered vessels</u> To register a vessel in Malaysia, the following conditions must be met: 1) Owner of that vessel must be a Malaysian citizen or corporation incorporated in Malaysia; 2) Majority shareholding to be held by Malaysians; 3) Majority of the board of directors to be Malaysians; and 4) Principal place of business to be in Malaysia. (4) Unbound, except as indicated in the horizontal section. Ship crew is permitted to disembark only for	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1) Pilotage 2) Towing and tug assistance 3) Provisioning, fuelling and watering 4) Garbage collection and ballast waste disposal 5) Port Captain's services 6) Navigation aids 7) Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8) Emergency repair facilities 9) Anchorage, berth and berthing services

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	duration of berth.		
Rental of cargo vessels with crew for international shipping (CPC 7213) Rental of cargo Vessels without crew (Bareboat Charter) for international shipping (CPC 83103) (Relating to ships exclude cabotage and offshore trades)	(1) None (2) None (3) Only through a representative office, regional office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 49 per cent (foreign equity). (4) Unbound, except ships crew (for vessel with crew) is permitted to disembark only for duration of berth subject to applicable domestic regulations.	(1) None (2) None (3) None (4) Unbound	
F. Supporting services for maritime transport Vessel salvage and refloating services (CPC74540) (except on inland waters)	(1) None (2) None (3) Only through a representative office, regional office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the	(1) None (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	joint-venture corporation shall not exceed 49 per cent (foreign equity). (4) Unbound, except as indicated in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access.	
Maritime agency services (Covering marketing and sales of maritime transport and related services and acting on behalf of the companies organising the call of the ship or taking over cargoes when required) (CPC 7454*)	(1) None (2) None (3) Only through a representative office, regional office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 49 per cent (4) Unbound except as indicated in the horizontal section	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
Maintenance and repair vessels (CPC 8868**) (these are limited to businesses related to maintenance and repair of ocean going vessels at anchor or alongside and maintenance and repair of local vessels)	(1) Unbound (due to the lack of technical feasibility) (2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both.	(1) Unbound (due to the lack of technical feasibility) (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Foreign equity allowable up to maximum of 49 per cent. (4) Unbound, except, as indicated in the horizontal commitments.	(4) Unbound except for the categories of natural persons referred to under market access.	
H. Services Auxiliary to All Modes of Transport (Under revised list 7480) Maritime freight forwarding services (Consist of organizing and monitoring shipment operations on behalf of shippers, through the procurement of transport and related services, preparation of documentation and provision of business information)	(1) None (2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both. Foreign equity allowable up to maximum of 49 per cent. (4) Unbound, except as indicated in the horizontal commitments	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access	
AIR TRANSPORT			
a) Selling and marketing of air transport services (Opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. The activities do not	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
include the pricing of air transport services nor the applicable conditions).			
b) Computer reservation system services (Services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued.	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
(c) Aircraft Repair and Maintenance Services (such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance)	(1) None (2) None (3) Unbound (4) Unbound	(1) None (2) None (3) Unbound (4) Unbound	
OTHER SERVICES			
Skills training services covering the provision of training for technical, supervisory and production related functional levels in new and emerging technologies as follows: 1) automated manufacturing technology; 2) advanced materials technology; 3) biotechnology; 4) electronics; 5) information technology; and 6) avionics/aviation technology (CPC97090)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent; and Establishment of local branches requires additional licenses	(1) None (2) None (3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsectors	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access	

ANNEX I
Annex to Additional Commitments (Telecommunication Services)

Principles	Procedural Requirements
1. Competition safeguards	The regulatory body must take measure to: - Maintain fair competition among network operators; - Safeguard the interest of consumers;
2. Universal Service Obligation	- Ensure that network operators contribute to Universal Service Obligation particularly the extension of services into rural and other underserved areas as stipulated in the licences;
3. Public availability of licensing criteria	- To advise other network operators on the licensed status of each network operator including terms and conditions pertaining to the operator's licence which govern the right of the licensee to interconnect with operators;
4. Independent regulator	-To exercise its functions with respect to the conduct of telecommunications operators and the running of telecommunications services in Malaysia as provided for under Section 3B of the Telecommunications Act;
5. Interconnection arrangements	To ensure that the following principles pertaining to interconnection arrangement are adhered to: - Interconnection and access between network operators shall be on an equitable and non-discriminatory basis; - Charges for interconnection facilities and services provided by network operators shall be fair and equitable; - The technical qualities of interconnect facilities and services provided by network operators shall be of no less quality than that provided by them within their own networks; - A domestic network operator in any of the market segments shall not abuse its market power to limit access to essential facilities only for interconnection; - The network operator that provides the access connection to the customer should be allowed to tell him (the customer); - No cross-subsidies should be allowed between carriers whereby one carrier has to bear an inequitable share of the Universal Service Obligation burden where the said share is not proportional to its market share.

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES, INCLUDING INSURANCE Horizontal Commitments Applicable to the Financial Services Sector 1. The commitments in the financial services sector are in accordance with the General Agreement on Trade in Services and the Annex on Financial Services. 2. The limitations listed under the all-sector horizontal section shall not apply to financial services, unless otherwise indicated. 3. In respect of offshore banks, offshore investment banks, commercial banks, merchant banks, offshore insurance and offshore reinsurance companies, offshore insurance brokers, offshore insurance underwriting managers, offshore insurance managers, insurance companies, and representative offices of commercial banks and merchant banks, the following limitations on market access, and national treatment shall apply in addition to specific limitations to the activity of each financial service as specified for each activity in this Schedule.			
ALL FINANCIAL SERVICES	3) Limitations on investments as contained in the all-sector horizontal section. 4) Limitations in the all-sector horizontal section will apply when indicated in each activity.	3) Limitations on land and other immovable property as contained in the all-sector horizontal section. Unbound for measures affecting financial services accorded, to any Bumiputera or to assist development of any Bumiputera financial institution to achieve objectives of the National Development Policy (NDP). 4) Limitations in the all-sector horizontal section will apply when indicated in each activity.	
1. Offshore banks, offshore investment banks, offshore direct insurance companies, offshore reinsurance companies, offshore insurance brokers,	1), 2) Unbound* except as otherwise specified in this schedule.	1), 2) Unbound*, except as otherwise specified in this schedule.	

* Due to lack of technical feasibility

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
offshore insurance underwriting managers and offshore insurance managers.	3) Entry is confined to Labuan. Entry is limited to establishment of a branch registered or a subsidiary incorporated in Malaysia. 4) Unbound, except for temporary presence of natural persons in respect of supply through the mode of commercial presence.	3) None. 4) Unbound, except for temporary presence of natural persons in respect of supply through the mode of commercial presence.	
2. Commercial banks and merchant banks.	1), 2) Unbound* except as otherwise specified in this schedule. 3) The 13 wholly-foreign owned commercial banks are permitted to remain wholly-owned by their existing shareholders. Unbound for new licences.	1), 2) Unbound* except as otherwise specified in this schedule. 3) None except as indicated in the all financial services horizontal section and in the respective activity listed below. Acquisition by a foreign bank of an aggregate of 5 percent or more of shareholding in a Malaysian-owned or controlled commercial bank or merchant bank must meet the following criteria:	

* Due to lack of technical feasibility

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Entry is limited to equity participation by foreign banks in Malaysian-owned or controlled commercial banks and merchant banks and aggregate foreign shareholding in a commercial bank or a merchant bank shall not exceed 30 percent. Shareholding by a single person individually or jointly with related persons is limited to a maximum of 20 percent. A commercial bank is not allowed to acquire any share in another commercial bank but may acquire shares in one merchant bank. A merchant bank is not allowed to acquire any share in a commercial bank or another merchant bank. Other persons are not permitted to acquire 5 percent or more of shareholding in a commercial bank or merchant bank if the person already holds 5 percent or more of shareholding in another licensed financial institution.	(a) The foreign bank has the ability to facilitate trade and contribute to financial and economic development of Malaysia; (b) The country of the foreign bank has significant trade and investment interests in Malaysia; and (c) The country of the foreign bank does not have significant representation in the Malaysian banking industry.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
All financial services- commercial banks and merchant banks - cont'd)	Entry is also permitted through the setting up of representative offices. Representative offices can only undertake research, exchange of information and liaison services. 4) Unbound except the following: (a) Unless otherwise specified, temporary presence of natural persons is offered only in respect of supply through the mode of commercial presence. (b) Two senior managers and five specialists or experts for each bank A senior manager is an individual possessing proprietary knowledge and authority essential to the establishment, control and operation of the services of the financial service supplier. Specialists or experts for each bank for areas relating to: (i) trade financing; (ii) corporate finance; (iii) treasury management; and (iv) information technology. (c) For a representative office, two foreign nationals. Only one foreign national for the two top posts. (d) Entry shall be limited to a maximum period of five years.	4) Unbound except for the categories of natural persons referred to under market access.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. Direct insurance companies.	1), 2) Unbound* except as otherwise specified in this schedule. 3) Branches of foreign insurance companies are required to be locally incorporated in accordance with the Insurance Act 1996 and foreign shareholding not exceeding 51 percent is permitted. Foreign shareholding not exceeding 51 percent is also permitted for the existing foreign shareholders of locally incorporated insurance companies which were the original owners of these companies. Provided aggregate foreign shareholding in such companies does not exceed 51 percent. New entry is limited to equity participation by foreign insurance companies in locally incorporated insurance companies and aggregate foreign shareholding in such company shall not exceed 30 percent. Unbound for new licences. An insurance company is not allowed to acquire more than 5 percent share:	1), 2) Unbound* except as otherwise specified in this schedule. 3) None except as indicated in the all financial services horizontal section and in the respective activity listed below. Acquisition by a foreign insurance company of an aggregate of more than 5 percent shareholding in a locally incorporated insurance company must meet at least one of the following criteria: (a) The foreign insurance company has the ability to facilitate trade and contribute to financial and economic development of Malaysia; (b) The country of the foreign insurance company has significant trade and investment interests in Malaysia; (c) The country of the foreign insurance company does not have a significant representation in the Malaysian insurance industry; or (d) The foreign insurance company has the ability to provide technical expertise and know-how to contribute to the financial and economic development of Malaysia.	

* Due to lack of technical feasibility

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(a) In another insurance company in Malaysia that carries on the same class of insurance business as that carried on by it; or (b) In an insurance broking company. Other persons holding more than 5 percent shareholding in an insurance company are not permitted to acquire more than 5 percent shareholding in: (a) Another insurance company carrying on the same class of insurance business as that carried on by the insurance company in which the person is a shareholder; or (b) An insurance broking company. 4) Unbound except the following: (a) Unless otherwise specified, temporary presence of natural persons is offered only in respect of supply through the mode of commercial presence. (b) Two senior managers and five specialists or experts for branches of foreign insurance companies and locally incorporated insurance	4) Unbound except for the categories of natural persons referred to under market access.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	companies. A senior manager is an individual possessing proprietary knowledge and authority essential to the establishment, control and operation of the services of the financial service supplier. Specialists or experts for each institution for areas relating to: (i) underwriting of specialized classes of general business; (ii) information technology; and (iii) actuarial functions. (c) Entry shall be limited to a maximum period of five years.		
A. BANKING AND OTHER FINANCIAL SERVICES, EXCLUDING INSURANCE Acceptance of deposits, and other repayable funds from the public, wholesale and retail.	1) Soliciting, advertising and acceptance of deposits in Malaysia are not allowed. 2) None. 3) Only permitted through a commercial bank, a merchant bank or an offshore bank. Offshore banks in Labuan are permitted to accept foreign currency deposits only. Offshore investment banks in	1) None. 2) None. 3) For commercial banks, unbound for branching (including off-premises ATMs) and networking with ATMs in Malaysia.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions.	Labuan are not permitted to accept deposits. 4) Unbound except as indicated in the all financial services horizontal section. 1), 2) Financial services associated with lending to residents in any currency in excess of an equivalent of RM25 million must be undertaken jointly with commercial banks or merchant banks in Malaysia.	4) Unbound except as indicated in the all financial services horizontal section. 1), 2) None.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Entry as a non-bank for scheduled businesses is limited to: (a) Foreign financial institutions through the establishment of a locally incorporated joint-venture company and aggregate foreign shareholding in such company shall not exceed 30 percent; or (b) A representative office. Representative offices can only undertake research and liaison services. Provision of factoring services by a commercial bank requires the setting up of a separate entity and shareholding by a foreign-controlled commercial bank shall not exceed 30 percent. Merchant banks are not permitted to provide consumer credit and home mortgages. Only commercial banks are permitted to provide overdraft facilities. Offshore banks and offshore investment banks are permitted to lend in foreign currencies only.	3) Foreign-controlled banking institutions in Malaysia are allowed to extend credit facilities (including factoring and leasing) up to a maximum of 50 percent of the total credit facilities obtained by non-resident controlled companies from banking institutions. For commercial banks, unbound for branching (including off-premises ATMs) and networking with ATMs in Malaysia	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(Lending of all types - cont'd)	(4) For banks, unbound except as indicated in all financial services horizontal section. For non-banks, unbound except one foreign national for a management post which is not the CEO post, for each establishment. For representative offices of scheduled businesses, two foreign nationals subject to only one foreign national for the two top posts. Entry shall be limited to a maximum period of five years.	(4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except for the categories of natural persons referred to under market access.	
Financial leasing.	1), 2) Leasing services to residents in any currency must be undertaken jointly with leasing companies or merchant banks in Malaysia. 3) Provision of leasing services by a commercial bank requires the setting up of a separate entity and	1), 2) None. 3) None.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	shareholding by a foreign-controlled commercial bank shall not exceed 49 percent. Entry as a non-bank is limited to: (a) Foreign financial institutions through the establishment of a locally incorporated joint-venture company and aggregate foreign shareholding in such company shall not exceed 49 percent; or (b) A representative office. Representative offices can only undertake research and liaison services.		
	Entry is permitted through the establishment of a branch or subsidiary in Labuan by reputable foreign leasing companies. Such offshore entity can		

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	only transact in foreign currencies. Offshore banks and offshore investment banks are permitted to carry on financial leasing business in foreign currencies only.		
	4) Unbound except two foreign nationals, one for management post which is not the CEO post and one technical post, for each establishment. For representative offices, two foreign nationals subject to one foreign national for the two top posts. Entry shall be limited to a maximum period of five years. For offshore leasing companies, unbound except for temporary presence of natural persons in respect of supply through the mode of commercial presence.	4) Unbound except for the categories of natural persons referred to under market access. For offshore leasing companies, unbound except for temporary presence of natural persons in respect of supply through the mode of commercial presence.	
All payment and money transmission services, namely credit and debit cards, travellers cheques and bankers drafts.	1) Electronic fund transfer system requires approval. 2) None. 3) Offshore banks are permitted to extend payment and money transmission services to non-residents only. Only commercial banks are permitted to issue credit cards, debit cards or provide	1) None. 2) None. 3) For commercial banks, unbound for branching (including off-premises ATMs) and networking with ATMs in Malaysia.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	checking account services.		
	Sale or purchase of foreign currency and purchase of travellers cheques other than by commercial banks require money changer's licence. Entry is limited to establishment of a locally incorporated joint-venture company and aggregate foreign shareholding in such company shall not exceed 30 percent. 4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except one foreign national for a management post which is not the CEO post, for each establishment. Entry shall be limited to a maximum period of five years.	Branching (including dispensers) is permitted for travellers cheques companies with foreign shareholding not exceeding 30 percent. 4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except for the categories of natural persons referred to under market access.	
Charge cards.	1), 2) None 3) Entry is limited to establishment of a company incorporated in Malaysia. Approval of the Central Bank is required. 4) Unbound except two senior managers for each establishment. Entry shall be limited to a maximum period of five years.	1), 2) None 3) None 4) Unbound except for the categories of natural persons referred to under market access.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Guarantees and commitments.	1), 2) None except banks established in Malaysia may be given the right of first refusal. 3) None. 4) Unbound except as indicated in the all financial services and all-sector horizontal section.	1), 2) None 3) None 4) Unbound except as indicated in the all financial services and all-sector horizontal section.	
Money and foreign exchange broking services.	1), 2) Broking services, involving Ringgit Malaysia and financial instruments issued in Malaysia must be effected through authorized dealers and money and foreign exchange brokers incorporated in Malaysia. 3) Entry is limited to: (a) equity participation in existing institutions and aggregate foreign shareholding in such institutions shall not exceed 30 percent; or	1), 2) None 3) None	
	(b) the establishment of a branch or subsidiary, by a money and foreign exchange broker, registered or incorporated in Labuan. Money and foreign exchange broking services by offshore entities are confined to foreign currencies only.		

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound. For offshore money and foreign exchange brokers, unbound except for temporary presence of natural persons in respect of supply through the mode of commercial presence.	4) Unbound For offshore money and foreign exchange brokers, unbound except for temporary presence of natural persons in respect of supply through the mode of commercial presence.	
Trading for own account or account of customers in the following: - money market instruments - foreign exchange - transferable securities - exchange rate and interest rate instruments - derivative products, including futures and options - other negotiable instruments, including bullion	1) Dealing is limited to contracts traded on specified exchanges abroad. 2) None	1) None 2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Transactions by offshore banks and offshore investment banks in Labuan must be conducted in foreign currencies, except for the sale or purchase of currencies with authorized banks in Malaysia. Transactions by offshore banks and offshore investment banks in Labuan for own account are limited to instruments created and issued by offshore companies in Labuan and foreign companies abroad. Trading for accounts of customers by offshore banks, offshore investment banks and offshore companies in Labuan is confined to non-resident customers and in instruments created and issued by offshore companies in Labuan and foreign companies abroad. Trading in shares of Malaysian companies by offshore banks, offshore investment banks and offshore companies in Labuan is confined to non-resident customers who are not offshore companies registered or incorporated in Labuan. Only commercial banks, offshore banks and offshore investment banks are permitted to trade in foreign currency.	3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(Trading for own account or account of customers - cont'd)	Trading and dealing in securities and financial futures and derivative products other than by designated financial institutions require establishment of a locally incorporated joint-venture company and aggregate foreign shareholding in such company shall not exceed 30 percent. Trades for own account and account of customers who are outside Malaysia may be routed to participating organisations of the stock exchange for execution by a foreign stock broking company that is incorporated in Malaysia subject to all terms and conditions which are being finalized. 4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Services related to the issues of all kinds of securities and placement as agents (whether publicly or privately) (excluding issuing and rating houses).	1), 2) Participation in issues and services related to such issues requires authorization. 3) Participation by offshore banks and offshore investment banks in Labuan is limited to non-resident customers and for issues of securities outside Malaysia. Only merchant banks are permitted to make submissions to the Securities Commission for new issues. Participation by non-banks requires establishment of a locally incorporated joint-venture company and aggregate foreign shareholding in such company shall not exceed 30 percent. Unbound for appointment as principal dealers. 4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	1), 2) None 3) None 4) For banks, unbound except as indicated in all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	
Underwriting.	1) Commercial presence is required. 2) Authorization is required.	1) Unbound. 2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) For non-banks, only licensed dealers are permitted to underwrite. Entry is limited to establishment of a locally incorporated joint-venture company and aggregate foreign shareholding in such company shall not exceed 30 percent. Commercial banks are permitted to underwrite private debt securities only. Offshore banks and offshore investment banks are permitted to underwrite foreign currency denominated securities created and issued by offshore companies in Labuan and foreign companies abroad. 4) For commercial banks, merchant banks, offshore banks and offshore investment banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	3) None 4) For commercial banks, merchant banks, offshore banks and offshore investment banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Asset management as follows: - cash or portfolio management - all forms of collective investment management - custodial and depository services	1) Commercial presence is required. 2) None. 3) Custodial and depository services are limited to scrip based securities. Asset management by offshore banks, offshore investment banks and offshore companies is confined to non-resident customers and foreign currency assets. Asset management by offshore banks, offshore investment banks and offshore companies in Malaysian equities or equity-linked investments are confined to non-resident customers other than offshore companies incorporated in Labuan in which residents have shareholdings. Entry as a non-bank, other than a Foreign Fund Management Company (FFMC) is limited to establishment of a locally incorporated joint-venture company and aggregate shareholding in such company shall not exceed 30 percent. Provision of asset management services by a commercial bank requires establishment of a separate entity and shareholding by a foreign-controlled commercial bank shall not exceed 30 percent.	1) None 2) None 3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Entry as an FFMC is limited to the establishment of a company incorporated locally with more than 50 percent foreign shareholding in the company and requires the approval of the Securities Commission. Sourcing of local funds worth at least RM10 million is limited to FFMCs where the aggregate foreign shareholding is not more than 70 percent and the company is managing or has undertaken to manage funds sourced from outside Malaysia to the amount of at least USD100 million. Sourcing of local funds is limited to institutional funds and collective investment schemes other than unit trusts. Only ten FFMCs which have a maximum of 70 percent foreign shareholding may manage the funds of a local unit trust subject to the approval of the Securities Commission. 4) For commercial banks and merchant banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	
Advisory, intermediation and other auxiliary financial services, including credit reference and analysis, investment advice on acquisitions, corporate restructuring and strategy.	1) Provision of investment and portfolio advice requires commercial presence. Services other than investment and portfolio advice to residents must be undertaken jointly with commercial	1) None.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	banks or merchant banks in Malaysia. 2) Services other than investment and portfolio advice to residents must be undertaken jointly with commercial banks or merchant banks in Malaysia.	2) None.	
	3) Entry as a non-bank is limited to: (a) Establishment of a locally incorporated joint-venture company and aggregate foreign shareholding in such company shall not exceed 30 percent; or (b) A representative office. Representative offices (including those of commercial banks, merchant banks and securities companies) are permitted to undertake research, information and liaison services only. Representative offices of securities companies are not permitted to publish and circulate research work in Malaysia. Offshore banks, offshore investment banks and offshore companies in Labuan can only provide services to non-resident customers.	3) None.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section. For representative offices, two foreign nationals subject to only one foreign national for the two top posts. Entry shall be limited to a maximum period of five years.	4) For banks, unbound except as indicated in the all financial services horizontal section. For non-banks, unbound except as indicated in the all-sector horizontal section.	
Operational headquarters (OHQ) for financial sector (Provides services to commercial and investment banking institutions in activities relating to work carried out in Malaysia for its offices and related companies outside Malaysia, pertaining to general management and administration, business planning, technical support, marketing control and sales promotion planning, training and personnel management, provision of	1), 2) Unbound* 3) Only through a locally incorporated wholly foreign-owned company. A foreign-owned company, a regional office of a foreign-owned company which transfers its OHQ services to Malaysia, a regional office of a foreign-owned company established in Malaysia, and a foreign-owned company which is already incorporated	1), 2) Unbound* 3) None	

* Due to lack of technical feasibility

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
treasury and fund management services and research and development).	in Malaysia, may seek to qualify as an OHQ. An OHQ must operate in Malaysia and fulfill the following criteria: (a) Carry out at least three of the OHQ service activities; (b) Have a sizeable network of companies outside Malaysia which includes the parent company or its head office and related companies;		
	(c) Have a well established foreign-owned company which is sizeable in terms of assets and employees; (d) Have a network of companies with a substantial number of qualified executives, professionals, technical and other supporting personnel; (e) Be able to make decisions independently without consultation with its head office or parent company located outside Malaysia; (f) Be able to contribute to the Malaysian economy by: (i) Using services such as legal, accounting etc. provided by Malaysians; (ii) Creating job opportunities for Malaysians; (iii) Enabling greater inflow of foreign funds. 4) Unbound except as indicated in the all-sector horizontal section.	4) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Securities broking services comprising: - broking services; - credit reference and analysis; - investment portfolio management and advice; and - market research	1) Trades on Malaysian stock exchanges must be transacted through companies incorporated in Malaysia which are participating organisations of the exchange. Promotion in Malaysia of Malaysian stocks requires approval. Provision of investment advisory services and credit reference services to residents requires commercial presence.	1) None	
	2) Trades on Malaysian stock exchanges must be transacted through companies incorporated in Malaysia which are participating organisations of the exchange.	2) None	
	3) Entry is limited to recognized foreign stock broking companies through: (a) Equity participation in an existing stockbroking company; or (b) Establishment of a locally incorporated joint-venture company with a Malaysian stockbroking company. And aggregate foreign shareholding in such company shall not exceed 49 percent.	3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	A foreign stockbroking company is permitted to have shareholding in one stockbroking company only. Entry by recognized foreign stockbroking companies is also permitted through a representative office. Representative offices are permitted to undertake research, information and liaison services only. Representative offices are not permitted to publish and circulate research work in Malaysia. New licences subject to conditions, including geographical location, numerical quota and other conditions to be determined. 4) Unbound for a stockbroking company, except as indicated in the all-sector horizontal section. For representative offices, two foreign nationals subject to only one foreign national for the two top posts. Entry shall be limited to a maximum period of five years.	4) Unbound except for the categories of natural persons referred to under market access.	
Commodity futures broking services.	1) 2) Trades on any Malaysian commodity futures exchange must be conducted through companies incorporated in Malaysia which are trading participants of the exchange.	1), 2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Entry is limited to: (a) Establishment of a locally incorporated joint-venture company and aggregate foreign shareholding in such company is limited to 30 percent or any higher percentage as determined by the relevant authorities; or (b) A representative office. Representative offices are permitted to undertake research, information and liaison services only. Total participation of the exchange will be based on economic needs. 4) Unbound except one foreign national for a management post per establishment, subject to market test.	3) None 4) Unbound except for the categories of natural persons referred to under market access.	
B. INSURANCE SERVICES Direct insurance (non-life).	1) Soliciting and advertising in Malaysia are not allowed. Direct placement abroad of insurance of:	1) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(a) movable or immovable property located in Malaysia, including any ship or aircraft registered in Malaysia; and (b) liability of residents to third party requires approval. Approval will be granted if such insurance is not available from direct insurance companies in Malaysia.		

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) Direct placement abroad of insurance of: (a) movable or immovable property located in Malaysia, including any ship or aircraft registered in Malaysia; and (b) liability of residents to third party requires approval. Approval will be granted if such insurance is not available from direct insurance companies in Malaysia. 3) Only permitted through direct insurance companies. Offshore direct insurance companies in Labuan are not permitted to accept direct insurance of Malaysian risks. 4) Unbound except as indicated in the all financial services horizontal section.	2) None 3) Branching is permitted for direct insurance companies with aggregate foreign shareholding of less than 50 percent. Direct insurance companies are permitted to maintain their existing network of branches. Unbound for special assistance to Malaysian-owned direct insurance companies to promote their development. 4) Unbound except as indicated in the all financial services horizontal section.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Direct insurance (life).	1), 2) Unbound 3) Only permitted through direct insurance companies. Investment-linked insurance business and new life insurance products provided by direct insurance companies require approval, Offshore direct insurance companies in Labuan are not permitted to underwrite life insurance of residents. This limitation does not apply to ordinary life insurance of high net worth residents. 4) Unbound except as indicated in the all financial services horizontal section.	1), 2) Unbound 3) Branching is only permitted for direct insurance companies with aggregate foreign shareholding of less than 50 percent. Direct insurance companies are permitted to maintain their existing network of branches. Unbound for special assistance to Malaysian-owned direct insurance companies to promote their development. 4) Unbound except as indicated in the all financial services horizontal section.	
Reinsurance and retrocession (non-life).	1), 2) Outward reinsurance is permitted only if local capacity is not available.	1), 2) Voluntary cession up to 30 percent of each class of non-life reinsurance business to the Malaysian Reinsurance Berhad. Unbound for fiscal incentives to promote reinsurance in Malaysia.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Obligation on all insurers other than offshore direct insurance and offshore reinsurance companies to optimise national retention capacity before any outward reinsurance. Unbound for new licences. Aggregate foreign shareholding in the Malaysian Reinsurance Berhad shall not exceed 30 percent. Entry as an offshore reinsurance company is confined to Labuan. 4) Unbound except for: (a) Two senior managers and three specialists or experts for each institution are permitted. A senior manager is an individual possessing proprietary knowledge and authority essential to the establishment, control and operation of the services of the financial service supplier. Specialists or experts are individuals who possess knowledge and expertise relating to new products and services, technique or management of the financial service supplier.	3) Unbound for measures granting special position to Malaysian Reinsurance Berhad. 4) Unbound except as indicated in the all financial services horizontal section. For offshore reinsurance companies, unbound except as indicated in the all financial services horizontal section.	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(b) Entry shall be limited to a maximum period of five years. For offshore reinsurance companies, unbound except as indicated in the all financial services horizontal section.		
Reinsurance and retrocession (life).	1), 2) Outward reinsurance is permitted only if local capacity is not available. 3) National retention capacity is required to be optimised before any outward reinsurance by: (a) direct life insurance and life reinsurance companies in Malaysia; and (b) offshore direct life insurance and offshore life reinsurance companies which are permitted to insure or reinsure life insurance of high net worth residents. Unbound for new licences. Aggregate foreign shareholding in the Malaysian Life Reinsurance Group Berhad shall not exceed 30 percent. Entry as an offshore reinsurance company is confined to Labuan.	1), 2) Unbound for fiscal incentives to promote reinsurance in Malaysia. 3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(Reinsurance and retrocession (life) - cont'd)	4) Unbound except for: (a) Two senior managers and three specialists or experts for each institution are permitted. A senior manager is an individual possessing proprietary knowledge and authority essential to the establishment, control and operation of the services of the financial service supplier. Specialists or experts are individuals who possess knowledge and expertise relating to new products and services, technique or management of the financial service supplier. (b) Movement of a senior manager, specialist or expert can be through intra-corporate transfers or otherwise. (c) Entry shall be limited to a maximum period of five years. For offshore reinsurance companies, unbound except as indicated in the all financial services horizontal section.	4) Unbound except as indicated in the all financial services horizontal section. For offshore reinsurance companies, unbound except as indicated in the all financial services horizontal section.	
Insurance intermediation - insurance broking (excluding agency).	1), 2) Direct insurance broking services can only be provided to offshore companies in Labuan.	1), 2) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Reinsurance broking is permitted.		
	3) Unbound for onshore insurance broking. Broking of direct insurance of Malaysian risks by offshore insurance brokers is not permitted. This limitation does not apply to broking of reinsurance of Malaysian risks. 4) Unbound except as indicated in the all financial services horizontal section.	3) None 4) Unbound except as indicated in the all financial services horizontal section.	
Insurance intermediation - insurance underwriting and insurance management.	1), 2) Insurance underwriting and insurance management are not permitted. 3) Unbound for onshore insurance underwriting and insurance management. An offshore insurance underwriting manager is not permitted to provide services to any person other than offshore insurance companies in Labuan. An offshore insurance manager is permitted to provide insurance management services to persons other than residents.	1), 2) None 3) None	

Mode of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the all financial services horizontal section.	4) Unbound except as indicated in the all financial services horizontal section.	
Services auxiliary to insurance, as follows: (a) Consultancy (excludes insurance agency services to insurance industry) (b) Actuarial risk assessment (c) Risk management (d) Maritime loss adjusting.	1) Actuarial services can only be provided to offshore insurance companies and offshore reinsurance companies in Labuan. 2) None. 3) Limited to the establishment of: (a) Locally incorporated companies; (b) Branches; or (c) Partnerships. Offshore companies are not permitted to provide services to Malaysian residents. 4) Unbound except for temporary presence of natural persons in respect of supply through the mode of commercial presence.	1) None. 2) None. 3) None. 4) Unbound except for temporary presence of natural persons in respect of supply through the mode of commercial presence.	

MYANMAR

Schedule of Specific Commitments

(For the First Package of Commitments)

MYANMAR – SCHEDULE OF SPECIFIC COMMITMENTS

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
AIR TRANSPORT SERVICES 1. Aircraft Repair and Maintenance Services	1) None 2) None 3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988, the Myanmar Companies Act 1914 and existing laws and regulations. (b) 100% Foreign investment or joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company. (c) Incorporation of an enterprise not involving a state enterprise is to be made under the Myanmar Companies Act (1914).Minimum share capital (in cash) requirement for services companies and branches is equivalent of kyat 300,000 in USD at current official rate.	1) None 2) None 3) The Income Tax Law 1974 prescribed that non-resident (foreigners) are subject to a withholding tax is as follows: <table><tr><td>Class of Income</td><td>Non-resident foreigners</td></tr><tr><td>- Interest</td><td>15%</td></tr><tr><td>- Royalties for use of Licenses, trade marks, Patent right etc.</td><td>20%</td></tr><tr><td>- Payments to contractors made by government organizations, municipalities and cooperative societies</td><td>3.5%</td></tr><tr><td>- Payments for work done to foreign contractors.</td><td>3%</td></tr></table> (b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.	Class of Income	Non-resident foreigners	- Interest	15%	- Royalties for use of Licenses, trade marks, Patent right etc.	20%	- Payments to contractors made by government organizations, municipalities and cooperative societies	3.5%	- Payments for work done to foreign contractors.	3%	
Class of Income	Non-resident foreigners												
- Interest	15%												
- Royalties for use of Licenses, trade marks, Patent right etc.	20%												
- Payments to contractors made by government organizations, municipalities and cooperative societies	3.5%												
- Payments for work done to foreign contractors.	3%												

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(d) If the investment involves a state enterprise, incorporation shall be made under the Special Companies ACT (1950) and the Myanmar Companies Act (1914). (e) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law.		
	4)(a) Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law , Immigration Law and existing laws and regulations. management, professional and technical experts are allowed to stay up to one year and may be extendable thereon. (b) Only management level is allowed in Myanmar.	4) (a) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority. (b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar. (c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country. (d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
AIR TRANSPORT SERVICES 2. Selling and Marketing of Air Transport Services	1) None 2) None 3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 , the Myanmar Companies Act 1914 and existing laws and regulations. (b) 100% Foreign investment or joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted under the Union of Myanmar foreign Investment Law (1988). Minimum foreign capital is USD 300,000 for services. Form of incorporation may be sole proprietorship, partnership or limited company. (c) Incorporation of an enterprise not involving a state enterprise is to be made under the Myanmar Companies Act (1914).Minimum share capital (in cash) requirement for services companies and branches is equivalent of kyat 300,000 in USD at current official rate. (d) If the investment involves a state enterprise, incorporation shall be made under the Special	1) None 2) None 3) The non-resident (foreigners) are Income Tax Law 1974 prescribed that subject to a withholding tax is as follows: <table><tr><td>Class of Income</td><td>Non-resident foreigners</td></tr><tr><td>- Interest</td><td>15%</td></tr><tr><td>- Royalties for use of Licenses, trade marks, Patent right etc.</td><td>20%</td></tr><tr><td>- Payments to contractors made by government, organizations, municipalities and co-operative societies</td><td>3.5%</td></tr><tr><td>- Payments for work done to foreign contractors</td><td>3%</td></tr></table> (b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances.	Class of Income	Non-resident foreigners	- Interest	15%	- Royalties for use of Licenses, trade marks, Patent right etc.	20%	- Payments to contractors made by government, organizations, municipalities and co-operative societies	3.5%	- Payments for work done to foreign contractors	3%	
Class of Income	Non-resident foreigners												
- Interest	15%												
- Royalties for use of Licenses, trade marks, Patent right etc.	20%												
- Payments to contractors made by government, organizations, municipalities and co-operative societies	3.5%												
- Payments for work done to foreign contractors	3%												

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Companies ACT (1950) and the Myanmar Companies Act (1914). (e) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law.		
	4)(a) Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law , Immigration Laws and existing laws and regulations, management, professional and technical experts are allowed to stay up to one year and may be extendable thereon. (b) Only management level is allowed in Myanmar.	4) (a) Any expatriate engaged in joint ventures, representative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority. (b) Any expatriate entering into Myanmar shall abide by the immigration rules and procedures of Myanmar. (c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country. (d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
AIR TRANSPORT SERVICES 3. Computer Réservation System Services	1) None, except that services providers must use public telecommunication networks under national telecommunication authorities in accordance with prescribed rules and regulations. 2) Subject to commercial arrangements with licensed operator(s) 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
BUSINESS SERVICES 1. Advertising Services (CPC 871)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
BUSINESS SERVICES 2. Printing and Publishing (CPC 89)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
BUSINESS SERVICES 3. Audio Visual Services - Motion Picture and Video Tape Production Services(CPC 96121) ¹	1) None 2) None 3) Foreign service suppliers are allowed to produce motion pictures only in cooperation with domestic producers. Joint Venture film producing companies, based on	1) None 2) None 3) Unbound	

¹ The classification of service sectors in this schedule is based on the Central Product Classification (CPC) Version 1.1

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	equity or contract, with majority domestic ownership will be allowed to establish modern production studios and production parks. - Commercial Presence of Foreign service suppliers and producers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988. Under this law, joint venture with Myanmar citizen or enterprise with a minimum of 35% foreign equity is permitted. A limited company has to be formed in accordance with the Myanmar Companies Act 1914 and existing laws and regulations. - Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired from the government on long may be acquired from the government on long term lease basis. - Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law.		
	4) Subject to the union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Laws and	4) Subject to domestic rules and regulations for the categories of natural persons persons referred to under market access.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	existing laws and regulations, only managers, executives, experts and skilled technicians of foreign nationality will be granted stay permit of one year (under domestic law). If the foreigner wishes to stay beyond the initial valid period, he may apply, in accordance with rules and regulations, for an extension of a period not exceeding one year.	Standard rate of income taxes are 30% of net profit for Kyat-income and 2% of net profit for foreign currency-income.	
BUSINESS SERVICES 4. Cinema Theatre Services and Motion Picture Projection Services (CPC 9615)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
BUSINESS SERVICES 5. Accounting auditing and bookkeeping services (CPC 862)	1) None 2) None 3) - Joint venture or partnership with Myanmar Locally registered public accountants is encouraged after fulfilling requirements prescribed by Foreign Investment Law, provided that the foreign counterpart must be qualified and duly registered as a practicing Public Accountant in his/her country. - Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Law and existing laws and regulations, management, professional and technical experts	1) None 2) None 3) As indicated in the Market Access.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	are allowed to stay up to permission. - Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law. 4) Unbound	4) Unbound	
BUSINESS SERVICES 6. Engineering Services (CPC 8672)	1) Unbound due to lack of technical feasibility 2) None 3) a. Commercial presence of foreign suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 , the Myanmar Companies Act 1914 and existing laws and regulations , under these laws: (i) 100% foreign Investment or (ii) joint venture with a Myanmar citizen or enterprises with a minimum of 35% equity is permitted. b. Foreign organizations and persons are not allowed to own a land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.	1) None 2) None 3) As indicated in the Market Access column	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	c. Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law.		
	4) a. Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Laws, Immigration Laws and existing laws and regulations, management, professional and technical experts unless mentioned otherwise are allowed to stay up to one year and extendable there on. b. Preference for entry and temporary stay of skilled workers from traditional source of supply. c. Unskilled labour is not allowed in Myanmar	4) a. As indicated in market access column b. The government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar	
OTHER BUSINESS SERVICES 7. Translation and interpretation services (CPC 87905)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
MARITIME TRANSPORT SERVICES 1.International Passenger Transport (Excluding Cabotage)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
MARITIME TRANSPORT SERVICES 2.International Freight Transport (Excluding Cabotage)	1) None 2) None 3.(a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 , the Myanmar Companies Act 1914 and existing laws and regulations. Under this law: (1)100%Foreign investment, or (2)Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Minimum foreign capital is US\$ 300,000 for services, form of incorporation can be sole proprietorship, partnership or limited company. (b) Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for services companies and branches is equivalent of K 3,00,000 in USD at current official rate. If the investment involves a state	1) None 2) None 3) Unbound	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914. (c) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual Circumstances. (d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Laws and existing laws and regulation, management, professional and technical experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon. (e) Services activities under section 3 of the SEEs Law are restricted. However , those activities may be permitted by Cabinet notification according to the section 4 of the said law. 4) Subject to the existing laws and regulations, only management level is allowed in Myanmar.	4) Unbound	
MARITIME 3.Maritime cargo handling services	1. Unbound due to lack of technical feasibility 2. None	1. Unbound 2. None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	3.(a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 , the Myanmar Companies Act 1914 and existing laws and regulations. Under these laws: (1) 100% Foreign investment, or (2) Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation can be sole proprietorship, partnership or limited company. (b) Incorporation of an enterprise, not involving state enterprise is to be made under the Myanmar Companies Act 1914. Minimum share capital (in cash) requirement for companies and branches is equivalent of K 3,00,000 in USD by official conversion rate. If the investment involves a state enterprise, incorporation shall be made under the Special Company Act 1950 and Myanmar Companies Act 1914. (c) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances.	3. The Income Tax Law 1974 prescribed that non-resident (Foreigner) will be subject to a withholding tax is as follows:- Class of Income Non - resident Foreigners - Interest 15% - Royalties for use of Licenses, trade marks, Patent right etc. 20% - Payments to contractors made by Government Organizations, Municipalities and Co-operative Societies 3.5% - Payments for work done to foreign contractors 3% Foreigners are not allowed to own land in Myanmar. However land may be acquired on long term lease depending on the individual circumstances. A judicial person may perform services to clients in Myanmar but are not allowed to practice in Myanmar courts of law.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(d) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Laws and existing laws and regulations, management, professional and technical experts, unless mentioned otherwise are allowed to stay up to one year and may extendable thereon. (e) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law.		
	4) Subject to existing laws and regulations, management, professional and technical experts are allowed in Myanmar.	4) (a) Any expatriate engage in Joint Venture representative offices or other type of judicial person and or individual services provider shall receive the approval of the respective authority. (b) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar. (c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of the Union of Myanmar and that they shall not interfere in the internal affairs of the country.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments										
		(d) Individual service provider who work with approval of respective authority shall register themselves with the Department of Labour.											
MARITIME TRANSPORT SERVICES 4. Storage and Warehousing Services	1) Unbound due to lack of technical feasibility 2) None 3) (a) Commercial presence of foreign service suppliers and/or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1988 , the Myanmar Companies Act 1914 and existing laws and regulations. Under these laws: (1) 100% Foreign investment or, (2) joint venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. Form of incorporation may be sole proprietorship, partnership or limited company. (b)Incorporation of an enterprise not involving a State enterprise is to be made under the Myanmar Companies Act (1914). Minimum share capital (in cash) requirement for services companies and branches is equivalent of kyat 300,000 in USD at current official rate. If the investment involves a state	1) Unbound 2) None 3) (a)The Income Tax Law 1974 prescribes that non-resident (foreigners) will be subject to a withholding tax is as follows: <table><tr><td>Class of Income</td><td>Non- resident Foreigners</td></tr><tr><td>- Interest</td><td>15%</td></tr><tr><td>- Royalties for use of licenses , trade marks, patent rights, etc.</td><td>20%</td></tr><tr><td>- Payments to contractors made by government organizations, municipalities and cooperative societies</td><td>3.5%</td></tr><tr><td>- Payments for work done to foreign contractors.</td><td>3%</td></tr></table> Foreigners are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances. A juridical person may services to clients in Myanmar but are not allowed to practice in	Class of Income	Non- resident Foreigners	- Interest	15%	- Royalties for use of licenses , trade marks, patent rights, etc.	20%	- Payments to contractors made by government organizations, municipalities and cooperative societies	3.5%	- Payments for work done to foreign contractors.	3%	
Class of Income	Non- resident Foreigners												
- Interest	15%												
- Royalties for use of licenses , trade marks, patent rights, etc.	20%												
- Payments to contractors made by government organizations, municipalities and cooperative societies	3.5%												
- Payments for work done to foreign contractors.	3%												

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	enterprise, incorporation shall be made under the Special Companies ACT (1950) and the Myanmar Companies Act (1914). (c) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on individual circumstances. (d) Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law , Immigration Laws and existing laws and regulations, management, professional and technical experts unless mentioned otherwise are allowed to stay up to one year and may be extendable thereon. (e) Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law.	Myanmar court of law.	
	4) Subject to existing laws and regulations, management, Professional and Technical Expert are allowed in Myanmar.	4) (a) Any expatriate engaged in joint ventures, repre-sentative offices or other types of judicial person and/or individual services provider shall receive the approval of the respective authority.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
		(b) The immigration rules and procedures shall abide by any expatriate when entering into Myanmar. (c) Any expatriate in Myanmar shall abide by the laws, rules and regulations of Myanmar and they shall not interfere in the internal affairs of the country. (d) Individual services providers who work with the approval of respective authorities shall register themselves with the Department of labour.	
FINANCIAL SERVICES 1. Average and loss adjustment services (CPC 8143)	1) None 2) None 3) According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996, Myanmar labour Law & Immigration Law etc. - Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law. -- Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law.	1) None 2) None 3) According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988, the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996 , Immigration rules and procedure of Myanmar etc.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	4) Subject to existing laws and regulations, only senior managerial personnel specialists and technical assistants are allowed with the approval of the insurance supervisory board.	4) According to the existing laws & regulations such as; Myanmar Foreign Investment Law 1988 ,the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996, Immigration rules and procedure of Myanmar .etc.	
FINANCIAL SERVICES 2. Actuarial services	1) None 2) None 3) Unbound 4) Unbound	1) According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996 etc 2) According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914, Myanmar Insurance Law 1993, Insurance Business Law 1996 etc 3) Unbound 4) Unbound	
FINANCIAL SERVICES SECTOR (CPC 811) 3. Foreign Bank's Representative Offices services	1) Unbound ² 2) Unbound 3) - Foreign Banks are allowed to open their representative offices in Myanmar ³	1) Unbound 2) Unbound 3) Unbound	

² Due to lack of technical feasibility.

³ Subject to the approval of the Central Bank of Myanmar according to the Central Bank of Myanmar Law and Financial Institutions of Myanmar Law

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	- According to the existing laws & regulations such as: Myanmar Foreign Investment Law 1988 and the Myanmar Companies Act 1914 Myanmar Insurance Law 1993 Insurance Business Law 1996 Myanmar labour Law & Immigration Law etc - Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law.		
	4) Unbound	4) Unbound	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
CONSTRUCTION SERVICES Construction Work for Civil Engineering Services (CPC 513)	1) Unbound ⁴ 2) None 3) (a) Commercial presence of foreign service suppliers and / or providers are permitted in accordance with the Union of Myanmar Foreign Investment Law 1998 , the Myanmar Companies Act 1914 and existing laws and regulations . Under this Law Joint Venture with a Myanmar citizen or enterprise with a minimum of 35% equity is permitted. (b) Foreign organizations and persons are not allowed to own land in Myanmar. However, land may be acquired on long term lease, depending on the individual circumstances. 4) (a) Subject to the Union of Myanmar Foreign Investment Law, Myanmar Labour Law , Immigration Laws and existing laws and regulations , management, professional and technical experts, unless mentioned otherwise are allowed	1) None 2) None 3) As indicated in the Market Access column. 4) (a) As indicated in the Market Access column.	

⁴ Due to lack of technical feasibility.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	to stay up to one year and may extendable thereon. (b) Preference for entry and temporary stay of skilled workers from traditional source of supply. (c) Unskilled labour is not allowed in Myanmar.	(b) The Government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar. (c) Unskilled labour is not allowed in Myanmar.	
TELECOMMUNICATION SERVICES CPC 7523 - Electronic mail - Voice mail - Electronic Data Interchange (EDI) - Telex - Telegraph - On-line information and data base retrieval - Code and protocol conversion - On-line information and / or data processing	1) (a) Subject to comply with the provision of rules and regulation (b) Must use the National Telecommunications Networks 2) (a) Subject to comply with the provision of rules and regulation (b) Must use the National Telecommunications Networks	1) Unbound 2) None	Due to existing telecommunication regulations, all kinds of telecommunication services are to be regulated by Myanma Posts and Telecommunications Department. Myanma Posts and Telecommunications which is the sole service provider of the government enterprise.
	3) -First to negotiate regarding method of investment to install equipment for	3) Foreign investors should bring in all kinds of equipment relating to services. They	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	the provision of services. According to existing regulation reinvestment pro-gramme has to be exercised on repayment scheme. No exclusive right will be allowed. - Services activities under section 3 of the SEEs Law are restricted. However, those activities may be permitted by Cabinet notification according to the section 4 of the said law. 4) (a) Only member of management and related skilled technician will be allowed to enter to carry out the activities. Foreign companies can established representative offices after registration in proper way, but these offices will not be allowed to do other business activities. (b) All those services are to be provided and operated by Myanma Posts and Telecommunications. (c) Subject to the provision of the Union of Myanmar Foreign Investment Law, Myanmar Labour Law, Immigration Laws; management and existing laws and regulations, professional and technical experts are allowed to stay up to permission.	shall be subject to laws, rules and regulations concerning investment, taxation, immigration and labour. 4) (a) As indicated in the Market Access column. (b) The Government needs to regulate the flow of foreign workers to ensure social cohesion in Myanmar.	

THE PHILIPPINES

Schedule of Specific Commitments

(For the First Package of Commitments)

PHILIPPINES – SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
Unbound* means unbound due to lack of technical feasibility.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) <u>In Activities Expressly Reserved by Law to Citizens of the Philippines (i.e. foreign equity is limited to a minority share):</u> The participation of foreign investors in the governing body of any corporation engaged in activities expressly reserved to citizens of the Philippines by law shall be limited to the proportionate share of foreign capital of such entities. All executive and managing officers must be citizens of the Philippines. <u>Acquisition of Land</u> All lands of the public domain are owned by the State. Only citizens of the Philippines or corporations or association at least 60 per cent of whose capital is owned by such citizens may own land other than public lands and acquire public lands through lease. Foreign investors may lease only private-owned lands.	3) <u>Access to Domestic Credit</u> A foreign firm, engaged in non-manufacturing activities availing itself of peso borrowings, shall observe, at the time of borrowing, the prescribed 50:50 debt-to-equity ratio. Foreign firms covered are: a) Partnerships, more than 40 per cent of whose capital is owned by non-Filipino citizens; and b) Corporations, more than 40 per cent of whose total subscribed capital stock is owned by non-Filipino citizens. This requirement does not apply to banks and non-bank financial intermediaries 1),2),3),4) All measures taken by local government units are unbound. 1), 2),3),4) All measures governing permanent residents are unbound.	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) <u>Entry and Temporary Stay of Natural Persons Supplying Services</u> Non-resident aliens may be admitted to the Philippines for the supply of a service after a determination of the non-availability of a person in the Philippines who is competent, able and willing, at the time of application, to perform the services for which the alien is desired 1),2),3),4) All measures taken by local government units are unbound. 1),2),3),4) All measures governing permanent residents are unbound.		
II. SECTOR-SPECIFIC SECTION			
1. BUSINESS SERVICES			
A. PROFESSIONAL SERVICES			
All subsectors		1) Service Outputs: For professions with specific service outputs (e.g., plans, specifications, audit reports), such outputs shall be recognized by the Philippine Government only if the foreign professional is registered with the Professional Regulation Commission (PRC).	
	4) Upon recommendation of the concerned Professional Regulatory Board (PRB), the PRC may approve registration of and	4) Upon recommendation of the concerned PRB, the PRC may approve registration of and	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	authorize issuance of certificate of registration/license and professional identification card with or without examination to a foreigner who is registered under the laws of his state/country and whose certificate of registration issued therein has not been suspended/revoked: provided, - Requirements for registration/ licensing in said foreign state/ country are substantially the same as those required/ contemplated by laws of the Philippines and that the laws of such foreign state/country allow citizens of the Philippines to practice the profession on the same basis and grant the same privileges as those enjoyed by subjects or citizens of such foreign country/state; same basis and grant the same privileges as those enjoyed by subjects or citizens of such foreign country/state; - That the Commission may, upon recommendation of the Board concerned, authorize the issuance of a certification/ license or special temporary permit to:	authorize issuance of certificate of registration/ license and professional identification card with or without examination to a foreigner who is registered under the laws of his state/country and whose certificate of registration issued therein has not been suspended/revoked: provided, - Requirements for registration/ licensing in said foreign state/country are substantially the same as those required/contemplated by laws of the Philippines and that the laws of such foreign state/country allow citizens of the Philippines to practice the profession on the same basis and grant the same privileges as those enjoyed by subjects or citizens of such foreign country/state; same basis and grant the same privileges as those enjoyed by subjects or citizens of such foreign country/state; - That the Commission may, upon recommendation of the Board concerned, authorize the issuance of a certification/ license or special temporary permit to:	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- Foreign professionals who desire to practice their professions in the country under reciprocity and other international agreements. - Consultants in foreign funded, joint-venture or foreign assisted projects of the government - Employees of Philippine/ foreign private firms/ institutions pursuant to law, or health professionals engaged in humanitarian mission for a limited period of time • Agencies/organizations/ individuals whether public or private, who secure the services of a foreign professional for reasons aforementioned shall be responsible for securing a special permit from the PRC.	- Foreign professionals who desire to practice their professions in the country under reciprocity and other international agreements. - Consultants in foreign funded, joint-venture or foreign assisted projects of the government - Employees of Philippine/ foreign private firms/ institutions pursuant to law, or health professionals engaged in humanitarian mission for a limited period of time • That agencies/organizations individuals whether public or private, who secure the services of a foreign professional for reasons aforementioned shall be responsible for securing a special permit from the PRC.	
F. OTHER BUSINESS SERVICES			
Services Related to Energy Distribution (CPC 887) Energy distribution networks such as pipelines for transmission, distribution	1) Unbound*	1) Unbound*	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
and supply of natural gas, and power transmission and distribution systems	2) None 3) Up to 40 percent foreign equity participation is allowed. Limitations listed in the horizontal section shall also apply. 4) Employment of foreign professionals: As indicated in the horizontal section for Professional Services. Limitations listed in the horizontal section shall also apply.	2) None 3) None, except as indicated in the horizontal section. 4) Employment of foreign professionals: As indicated in the horizontal section for Professional Services.	
Services Related to Power Generation Construction of Power Plants (as provided under the BOT scheme)	1) Unbound* 2) None 3) Up to 100 percent foreign equity is allowed under the BOT scheme. However, a Special Contractor's License is required to undertake construction activities. Limitations listed in the horizontal section shall also apply.	1) Unbound* 2) None 3) A Contractor's License (Regular or Special) issued by the Philippine Contractors Accreditation Board (PCAB) is required to undertake construction activities. A. The Regular Contractor's License is reserved for, and issued only to, Filipino sole proprietorships or	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound	partnerships/corporations with at least 60 percent Filipino equity and duly organized and existing under and by virtue of Philippine laws. B. A Special Contractor's License may be given to foreign companies on a project-to-project basis such as BOT. Limitations listed in the horizontal section shall also apply. 4) Unbound	
2. COMMUNICATION SERVICES			
All subsectors	3) No franchise, certificate, or any other form of authorization for the operation of a public utility shall be granted except to citizens of the Philippines or to corporations or associations organized under the laws of the Philippines at least 60 per cent of whose capital is owned by such citizens 3), 4) Limitations listed in the horizontal section shall also apply		

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A./B. POSTAL/COURIER SERVICES			
a. Domestic Mail Services 1) Ordinary Mail 2) Registered Mail ¹ 3) Express Mail 4) Domestic Parcel 5) Business Reply ² 6) Printed Matters b. International Mail Services 1) Ordinary Mail 2) Registered Mail ³ 3) Express Mail 4) Printed Matters 5) International Parcels c. Money Order Service (Domestic and International)⁴	1) Commercial presence is required. 2) None 3) Entry is subject to the following requirements: A. Foreign equity is permitted up to 40 percent; and B. Philippine Government authority to operate private express and/or messengerial delivery services. 4) Provision of postal/courier services is reserved only to Filipino citizens.	1) None 2) None 3) Entry is subject to the following requirements and conditions: A. The number of non-Filipino citizens in the Board of Directors of an entity shall be proportionate to the aggregate share of foreign capital of that entity; and B. All executives and managers must be citizens of the Philippines. 4) Provision of postal/courier services is reserved only to Filipino citizens.	
C. TELECOMMUNICATION SERVICES			
Voice mail On-line information and data base retrieval Electronic data exchange	1) Only through duly enfranchised and certificated domestic public telecommunications carriers	1)None	

¹ Postal services that are only offered by the Philippine Postal Corporation (PPC)

² Postal services that are only offered by the Philippine Postal Corporation (PPC)

³ Postal services that are only offered by the Philippine Postal Corporation (PPC)

⁴ Postal services that are only offered by the Philippine Postal Corporation (PPC)

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Videotex	2) None 3) Operation subject to securing of: i) Franchise from the Congress of the Philippines ii) Certificate of Public Convenience and Necessity (CPCN) from the National Telecommunications Commission 4) None	2)None 3)None 4) None	
The following services are offered only on a facilities basis, for public use, using either wired or wireless technology except cable television (CATV). a. Voice telephone services (7521) • Local services • Toll services • Domestic • International b. Packet-switched data transmission services (7523**)	1) Unbound⁵ 2) None 3) Entry is subject to the following requirements and conditions: A. Franchise from Congress of the Philippines B. Certificate of Public Convenience and Necessity (CPCN) from the National Telecommunications Commission C. Foreign equity is permitted up to 40	1) None 2) None 3) Entry is subject to the following requirements and conditions: A. The number of non-Filipino citizens in the Board of Directors of an entity shall be proportionate to the aggregate share of foreign capital of that entity. B. All executives and managers	

⁵ Shall be reviewed in the future in accordance with the developments of its laws and regulations.

⁶ Enfranchised public telecommunications entities (PTE) may be authorized to sell/resell private leased lines.

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Circuit-switched data transmission services (7523**) d. Telex Services (7523**) e. Telegraph Services (7522) f. Facsimile services (7521**+7529**) g. Private Leased Circuit Services (7522**+7523) - Cellular Mobile Telephone Service (75213) - Satellite services	percent. D. Resale of private leased lines is not allowed⁶. E. Private leased circuit services shall not be connected to a public network (PSTN). F. Call back, dial back and other similar schemes, which result in the same operation, are not authorized. G. Subject to the availability and efficient utilization of radio frequencies. H. Only duly enfranchised and certificated telecommunications, broadcast and/or cable TV entities can access satellite space segment service providers. I. Philippine satellite operators shall be given the preference to provide the space segment capacity requirements of enfranchised entity after all factors are equally considered. J. Satellite space segment service provisioning in the Philippines shall be on the basis of reciprocal arrangements. 4) Service suppliers must be Filipino citizens.	must be citizens of the Philippines. 4) Service suppliers must be Filipino citizens.	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Data and message transmission services - Data network services (75231) - Electronic message and information services (75232)	1) Unbound⁷ 2) None 3) Entry is subject to the following requirements and conditions: a. Franchise from Congress of the Philippines b. Certificate of Public Convenience and Necessity (CPCN) from the National Telecommunications Commission c. Foreign equity is permitted up to 40 percent. d. Resale of private leased lines is not allowed⁸. e. Private leased circuit services shall not be connected to a public network (PSTN). f. Call back, dial back and other similar schemes, which result in the same operation, are not authorized. g. Subject to the availability and efficient utilization of radio frequencies. h. Only duly enfranchised and certificated	1) None 2) None 3) Entry is subject to the following requirements and conditions: A. The number of non-Filipino citizens in the Board of Directors of an entity shall be proportionate to the aggregate share of foreign capital of that entity. B. All executives and managers must be citizens of the Philippines.	

⁷ Shall be reviewed in the future in accordance with the developments of its laws and regulations.

⁸ Enfranchised public telecommunications entities (PTE) may be authorized to sell/resell private leased lines.

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	telecommunications, broadcast and/or cable TV entities can access satellite space segment service providers. i. Philippine satellite operators shall be given the preference to provide the space segment capacity requirements of enfranchised entity after all factors are equally considered. j. Satellite space segment service provisioning in the Philippines shall be on the basis of reciprocal arrangements. 4) Service suppliers must be Filipino citizens.	4) Service suppliers must be Filipino citizens.	

PHILIPPINE REFERENCE PAPER ON REGULATORY PRINCIPLES IN TELECOMMUNICATIONS SERVICES

The commitments in telecommunication services are in accordance with the General Agreement on Trade in Services and its Annex on Telecommunications. In Support of market access commitments undertaken, the following principles will form the basis for the regulatory framework in basic telecommunications

1. Competitive safeguard

Appropriated measures shall be maintained for the purpose of preventing suppliers from engaging in or continuing anti-competitive practices.

2. Interconnection

In order to achieve viable, efficient, reliable and universal telecommunications services, a fair and reasonable interconnection of facilities of authorized public network operators and other providers of telecommunications services shall be provided.

Interconnection shall be at any technically feasible point in the network, under non-discriminatory terms and conditions, in timely fashion, and on terms and conditions that are fair, transparent and reasonable.

A service supplier requesting interconnection with another supplier will have recourse after a reasonable period of time which has been made publicly known to an independent domestic body, which may be a regulatory body referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rated for interconnection within a reasonable period of time, to the extent that these have not been established previously

3. Universal Service

Universal service obligations, as may be defined by the appropriate Authority, shall be administered in a transparent, non-discriminatory and competitively neutral manner.

Authorized international gateway and mobile cellular telephone service providers are required by law to install a set number of local exchange line in designated areas.

4. Public availability of licensing criteria

Where a license is required, the following shall be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a license:
- (b) the terms and conditions of individual licenses

The reasons for the denial of a license will be made to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic communications services. The decisions of and procedures used by regulators shall be impartial with respect to all market participants.

The regulation of telecommunication suppliers shall rely principally on an administrative process that is stable, transparent and fair, giving due emphasis to technical, legal, economic and financial considerations, and with due regard to the observance of due process at all times.

A national consultative forum shall be maintained to allow interaction among the telecommunications industries, user groups, and academic and research institutions on important issues in the field of communications.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, which are frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3, CONSTRUCTION AND RELATED ENGINEERING SERVICES			
Constructions for mining and manufacturing (5136**) Construction for large-scale mining development projects covered by Financial and Technical Assistance Agreements (FTAA)	1) Unbound* 2) None 3) Up to 100 percent foreign equity participation is allowed, provided that the requirements of the FTAA under the Philippine Mining Act (RA 7942) are met. However, a Special Contractor's License is required to undertake construction activities. 4) Unbound	1) Unbound* 2) None 3) A Contractor's License (Regular or Special) issued by the PCAB is required to undertake construction activities. The Regular Contractor's License is reserved for, and issued only to, Filipino sole proprietorships or partnerships/corporations with at least 60 Filipino equity and duly organized and existing under and by virtue of Philippine laws. A Special Contractor's License may be given to foreign companies on a project-to-project basis. 4) Unbound	
6. ENVIRONMENTAL SERVICES			
Sewerage Services (CPC 9401)	1) Unbound* 2) None 3) For participation in public and/or private sewerage services, up to 40% foreign participation	1) Unbound* 2) None 3) None, except as indicated in the horizontal commitments	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	For participation in public and/or private sewerage services in Metro Manila, it is subject to negotiations and agreement with Concessionnaires (i.e. Manila Water and Maynilad) and approval/regulation by the Metropolitan Waterworks and Sewerage System (MWSS). If the parties agreed (MWSS and the two concessionnaires), amendment of the Concession Agreement shall be made. For areas outside Metro Manila, entry into public and/or private sewerage services is subject to the following: i) Where local Water Districts (LWDs) exist, participation or entry should be in the form of partnership or corporation which may then enter into a Build-Operate-Transfer (BOT) Scheme or other similar schemes or other forms of contractual agreements/arrangements with the LWDs. ii) In the absences of existing LWDs, entry should still be in the form of partnership or corporation; however, the contractual agreements/ arrangements that may be entered into will be with local government unit/s concerned.		

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound	4) Unbound	
7. FINANCIAL SERVICES The commitments in financial services are in accordance with the General Agreement on Trade in Services and its Annex on Financial Services.			
All sub-sectors	3) The appropriate regulatory authority in the Philippines shall determine whether public interest and economic conditions justify authorization for the establishment of commercial presence or expansion of existing operations in banking and other financial services in the Philippines. For foreign financial institutions with internationally recognized standing, such determination shall include a demonstrated capacity to contribute to the attainment of Philippine development objectives particularly in the promotion of trade, investments and appropriate technology transfer; and the country of incorporation has strategic trade and investment relations with the Philippines.		
	In banking, the Monetary Board shall ensure that at all times seventy per cent (70%) of the resources or assets of the Philippine banking system is held by domestic banks which are at least majority-owned by Filipinos.		

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3),(4) Limitations listed in the horizontal section shall also apply.		
BANKING AND OTHER FINANCIAL SERVICES (EXCLUDING INSURANCE)			
Commercial banking - Acceptance of deposits and other repayable funds from the public - Lending of all types, including consumer credit mortgage credit, and financing of commercial transaction	1) Commercial presence is required. 2) None 3) I. <u>Forms of commercial presence</u> A foreign bank, widely-owned and publicly listed, may avail itself only of one form of commercial presence at a time. However, this shall not preclude secondary investment in the equity of a locally incorporated bank not exceeding thirty per cent (30%) of voting stock or forty per cent (40%) upon approval by the President of the Philippines.	1) None 2) None 3) None	
- All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts - Guarantees and commitments - Trading for own account or for account of customers, whether on an exchange, in an over-the-counter	(a) Acquisition of up to sixty percent (60%) of the voting stock of an existing domestic bank. (b) Investing in up to fifty-one percent (51%) of the voting stock of a new locally incorporated banking subsidiary. Existing investments of foreign banks	4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
market or otherwise, the following: - money market instruments (bank's own promissory notes, repurchase agreements, and certificates of assignment/participation with recourse); - foreign exchange;	beyond the fifty-one percent (51%) level will be maintained at their existing levels.		
- derivative products including, but not limited to, futures and options; - exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; and - other allowable negotiable instruments and financial assets.	The majority of the members of the Board of Directors of a locally incorporated bank shall be citizens of the Philippines. For foreign service suppliers other than banks, aggregate share in the voting stock of a locally incorporated bank shall be limited to thirty per cent (30%) or up to forty per cent (40%) upon approval by the President of the Philippines. Shareholding in a locally incorporated bank must not exceed twenty per cent (20%) for an individual and thirty per cent (30%) for a corporation.		
- Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues - Asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust	<u>II. Scope of operations</u> Prior authorization is required for the following: - acceptance of deposit substitutes and other repayable funds from the public; - guarantees and commitments;		

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
services	- performance of trust, investment management and other fiduciary functions; - foreign currency deposit unit operations; - derivatives activities. Underwriting (firm and best efforts basis) may be performed only by commercial banks with expanded commercial banking authority. 4) Unbound, except as provided in the horizontal section.	4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	
Investment houses: - Purchase and sell, distribute or arrange to distribute on a guaranteed basis securities of other corporations - Participate as soliciting dealer or selling group member in tender offers, block sales, or exchange offering of securities - Deal in options, rights or warrants relating to securities	1) Commercial presence is required. 2) None 3) Must be organized as a stock corporation. Subject to foreign equity limitation of fifty-one per cent (51%). The majority of the members of the Board of Directors shall be citizens of the Philippines. An investment house is not allowed	1) None 2) None 3) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Act as financial consultant, investment adviser or broker - Act as portfolio manager/financial agent - Design pension, profit-sharing and other employee benefits plans	to engage in banking operations. Prior authorization is required for the performance of quasi-banking functions. 4) Unbound, except as provided in the horizontal section.	4) Unbound, except as provided in the horizontal section.	
Financial advisory services as follows: -credit reference and analysis -investment and portfolio research and advice	1) None 2) None 3) Required to be organized as a commercial bank, or an investment house, or a non-bank financial intermediary. For commercial banks, all limitations mentioned under mode 3 above for commercial banks shall apply. For investment houses, all limitations mentioned under mode 3 above for investment houses shall apply. Foreign equity participation is bound at forty per cent (40%) for non-bank financial intermediary. 4) Unbound, except as provided in the horizontal section.	1) None 2) None 3) None 4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Factoring	1) Commercial presence is required. 2) None 3) Must be performed by a financing company only, organized either as a corporation or general partnership. Subject to foreign equity limitation of forty per cent (40%). Membership of non-Filipino citizens in the Board of Directors is limited to one-third of the Board's total membership in the case of a corporation; no foreign managing partners in the case of a general partnership. 4) Unbound, except as provided in the horizontal section.	1) None 2) None 3) None 4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	
Financial leasing	1) Commercial presence is required. 2) None 3) Must be performed by a financing company only, organized either as a corporation or general partnership.	1) None 2) None 3) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Subject to foreign equity limitation of forty per cent (40%). Membership of non-Filipino citizens in the Board of Directors is limited to one third of the Board's total membership in the case of a corporation; no foreign managing partners in the case of a general partnership. 4) Unbound, except as provided in the horizontal section.	4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	
Money broking and foreign exchange broking	1) Commercial presence is required. 2) None 3) Required to be organized as a commercial bank or a non-bank financial intermediary. For commercial banks, all other limitations mentioned in mode 3 above for commercial banks shall apply. Foreign equity participation is bound at forty per cent (40%) for non-bank financial intermediary.	1) None 2) None 3) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound, except as provided in the horizontal section.	4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	
Credit card services	1) Commercial presence is required. 2) None 3) Required to be organized as a commercial bank or a non-bank financial intermediary. For commercial banks, all other limitations mentioned under mode 3 above for commercial banks shall apply. Foreign equity participation is bound at forty per cent (40%) for non-bank financial intermediary . 4) Unbound, except as those provided in the horizontal section.	1) None 2) None 3) None 4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.	
Promotion and provision of information by a representative office about the services or products offered by a foreign bank	1) Commercial presence is required. 2) None 3) None	1) None 2) None 3) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound, except as those provided in the horizontal section.	4) Unbound, except as those provided in the horizontal section.	
Securities dealership/brokerage - Trading for own account or for account of customers, whether in an exchange, in an over-the-counter market or otherwise, the following: - Equities and its derivative products such as warrants and options - Transferable securities	1) Commercial presence is required. 2) None 3) Required to be organized as an investment house or as a securities broker/dealer corporation or partnership. For investment houses, all other limitations mentioned under mode (3) above for investment houses shall apply. For securities broker/dealer - must be a member of the stock exchange. Membership is limited to 200. Underwriting is allowed only on best-efforts basis. 4) Unbound, except as those provided in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as those provided in the horizontal section.	
Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues	1) Commercial presence is required. 2) None 3) Required to be organized as an Investment House or as a securities	1) None 2) None 3) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	broker/dealer corporation or partnership. For investment houses, all other limitations mentioned under mode 3 above for investment houses shall apply. For securities broker/dealer - must be a member of the stock exchange. Membership is limited to 200. Underwriting is allowed only on best-effort basis. 4) Unbound, except as those provided in the horizontal section.	4) Unbound, except as those provided in the horizontal section.	
Performance of the functions of stock transfer agent such as but not limited to monitoring the issuance and transfer of stock certificates	1) Commercial presence is required. 2) None 3) Must be organized either as a corporation or partnership with at least one certified public accountant duly licensed in the Philippines. 4) Unbound, except as those provided in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as those provided in the horizontal section.	
Transactions of an issuer primarily engaged in the business of investing, reinvesting or trading in securities	1) Commercial presence is required. 2) None	1) None 2) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Must be performed by an investment company. Foreign equity participation is bound at forty per cent (40%). All members of the Board of Directors must be citizens of the Philippines. 4) Unbound, except as those provided in the horizontal section.	3) None 4) Unbound, except as those provided in the horizontal section.	
Sale of contracts for the payment of benefits or performance of future services such as life, education, pension and internment plans	1) Commercial presence is required. 2) None 3) Foreign equity participation is bound at forty per cent (40%). 4) Unbound, except as those provided in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as those provided in the horizontal section.	
B. ALL INSURANCE AND INSURANCE-RELATED SERVICES			
All Subsectors	3),4) Limitations listed in the all-sector horizontal section and all financial services section shall apply. 3) Limitations in market access listed in the specific sub-sectors below shall not apply to existing wholly or majority foreign-owned authorized insurance/reinsurance companies as		

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	of the entry into force of this WTO Financial Services agreement. 4) Qualified Non-Filipino citizens may be employed for technical positions only within the first five (5) years of operation of the enterprise, their stay not to exceed five (5) years upon entry.		
Life insurance as follows: - ordinary - group - industrial - health and accident - annuities	1) Risks located in the Philippines shall be insured with the companies authorized* to transact business in the Philippines. 2) Same as (1) above 3) Market access is limited to: A. Acquisition of up to fifty one percent (51%) of the voting stock of an existing domestic insurance company. B. Investing in up to fifty one percent (51%) of the voting stock of a new locally incorporated insurance company. Participation of non-Filipino citizens	1) Unbound 2) Unbound 3) None	

* The company which had been issued a licence or a certificate of authority by the Insurance Commission to transact business in the Philippines prior to 1 October 1994.

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	in the Board of Directors of a locally incorporated insurance company is limited to one-third of the Board's total membership. 4) Unbound, except as those provided in the horizontal section.	4) Unbound	
General non-life, as follows: - fire and allied risks/ earthquakes/shock/typhoon/floods/ tidal wave - Marine Ocean marine/Inland marine/ Marine hull Aviation - Casualty motor car/ health and accident/ burglary/ engineering miscellaneous - Suretyship fidelity/surety bonds	1) Except for marine hull and marine cargo insurance, risks located in the Philippines shall be insured with the companies authorized* to transact business in the Philippines. 2) Same as (1) above 3) Market access is limited to: A. Acquisition of up to fifty one per cent (51%) of the voting stock of an existing domestic insurance company. B. Investing in up to fifty one per cent (51%) of the voting stock of a new locally incorporated insurance company. Participation of non-Filipino citizens in the Board of Directors of a locally incorporated insurance company is limited to one third of	1) Unbound 2) Unbound 3) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	the Board's total membership. 4) Unbound, except as those provided in the horizontal section	4) Unbound	
Insurance auxiliary services, as follows: - actuarial consultancies - average adjustors	1) Commercial presence is required. 2) None 3) Subject to foreign equity limitation of forty per cent (40%). Participation of non-Filipino citizens in the Board of Directors of domestic companies is limited to one third of the Board's total membership. 4) Unbound, except as those provided in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound	
Reinsurance/ Retrocession	1) Priority cessions to authorized insurance/reinsurance companies. Foreign unauthorized reinsurers should be represented by resident agents duly registered with the Insurance Commission. Ten per cent (10%) of total insurance cessions to foreign unauthorized reinsurers should be ceded to the National Reinsurance Corporation of the Philippines.	1) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) Same as (1) above 3) Market access is limited to: A. Acquisition of up to forty per cent (40%) of the voting stock of an existing domestic reinsurance company. B. Investing in up to forty per cent (40%) of the voting stock of a new locally incorporated reinsurance company. Participation of non-Filipino citizens in the Board of Directors of a locally incorporated reinsurance company is limited to one third of the Board's total membership. 4) Unbound, except as those provided in the horizontal section.	2) None 3) None 4) Unbound	
9. TOURISM AND TRAVEL RELATED SERVICES			
Hotel, resort, pensions houses, tourist inn apartelles lodging (CPC No. 64110)	1) None 2) None 3) None, except as indicated in the horizontal commitment	1) None 2) None 3) None, except as indicated in the horizontal commitment	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) None, except as indicated in the horizontal commitment	4) None	
Restaurants (CPC 6421-64310)	1) Unbound* 2) None 3) Foreign nationals may wholly operate a restaurant provided that the minimum paid in capital of US\$2.5 million is complied; provided further that pre-qualification requirements are complied in accordance with appropriate government agencies. Foreign nationals may also establish branches provided that the minimum paid in capital of US\$ 830,000.00 per restaurant are complied. Limitations listed in the horizontal section also apply.	1) Unbound* 2) None 3) Foreign nationals may wholly operate a restaurant provided that the minimum paid in capital of US\$2.5 million are maintained. Prior notification for cessation of operation Foreign nationals may also establish additional branches provided that the minimum paid in capital of US\$ 830,000 per restaurant are maintained. Prior notification for opening and closing of branches/stores. Provided further that 30% local inventory requirement, public offering requirement under certain conditions and prohibitions to engage in certain restaurant activities are complied. Every registered foreign restaurant are to submit to the Department of Trade and Industry the following reports:	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence 4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) None, except as provided in the horizontal commitment	a. A general information sheet in the prescribed form showing, among others, the accredited stores of the enterprise and the status of operations of the entity; b. An audited financial statement and income tax return; c. Certification by responsible officer of the company showing the maintenance of the required minimum capital unless the foreign investor has notified the SEC and the DTI of its intention to repatriate its capital and cease operations in the Philippines Qualified foreign restaurant are not allowed to engage in certain retailing activities outside their accredited branches through the use of mobile or rolling stores or carts, the use of sales representatives, door-to-door selling, and sari-sari stores and such other similar retailing activities. Limitations listed in the horizontal section shall apply. 4) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Travel Agencies (74710)	1) None 2) None 3) None, except as indicated in the horizontal commitments for Professional Services 4) None, except as indicated in the horizontal commitments	1) None 2) None 3) None, except as indicated in the horizontal commitments 4) None	
Professional Congress Organizers	1) None 2) None 3) 60% foreign equity is allowed 4) Subject to horizontal commitment	1) None 2) None 3) None 4) None	
11. TRANSPORT SERVICES			
All subsectors	3) No franchise, certificate, or any other form of authorization for the operation of a public utility shall be granted except to citizens of the Philippines or to corporations or associations organized under the laws of the Philippines at least 60 per cent of whose capital is owned by such citizens.		

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Only aliens qualified to hold technical positions may be employed within the first five years of operation of the enterprise, their stay not to exceed five (5) years upon entry. Each employed alien should have at least two (2) Filipino understudies.		
	3), 4) Limitations listed in the horizontal section shall also apply		
A. MARITIME TRANSPORT SERVICES			
International Transport (passenger and freight), except cabotage transport, and government-owned cargoes ⁹	1) None 2) None 3) None 4) For specialized vessels, aliens may be employed as supernumeraries only for a period of six months.	1) None 2) None 3) None 4) None	
Leasing/rental of vessels without crew	1) None 2) None 3) Bareboat charter or lease contract subject to approval by the Maritime Industry Authority (MARINA)	1) None 2) None 3) None	

⁹ Subject to the Cargo Reservation Law which requires that cargoes owned by government-owned or controlled corporations shall be shipped on board Philippine flag vessels.

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) None	4) None	
Maintenance and repair of vessels	1) Unbound* 2) Any repairs, conversion or drydocking of Philippine-owned or registered vessels are required to be done at domestic ship repair yards registered with the Maritime Industry Authority (MARINA) 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
C. AIR TRANSPORT SERVICES			
Leasing/rental of aircraft without crew	1) None 2) None 3) Lease contract subject to approval by the Civil Aeronautics Board 4) None	1) None 2) None 3) None 4) None	
Maintenance and repair of aircraft	1) Unbound* 2) None	1) Unbound* 2) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) None	3) None 4) None	
General Sales and Cargo Sales Agency	1) Commercial presence is required 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
RAIL TRANSPORT SERVICES			
Passenger and freight transport	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
Maintenance and repair of rail transport equipment	1) Unbound* 2) None	1) Unbound* 2) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) None	3) None 4) None	
ROAD TRANSPORT SERVICES			
Passenger and freight transport	1) Unbound* 2) None 3) Provisional authority/certificate of public convenience must be secured from the Land Transportation Franchising and Regulatory Board (LTFRB) New entrants are subject to economic needs test, as follows: a) the need to provide protection to b) the route measured capacity test for number of vehicles. 4) None	1) Unbound* 2) None 3) None 4) None	
Maintenance and repair of road vehicles	1) Unbound* 2) None	1) Unbound* 2) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) None	3) None 4) None	
I. OTHER TRANSPORT SERVICES			
Pipeline Transport (CPC 713)	1) Unbound* 2) None 3) Up to 40 percent foreign equity participation is allowed. Limitations listed in the horizontal section shall also apply. 4) Employment of foreign professionals: As indicated in the horizontal section for Professional Services. Limitations listed in the horizontal section shall also apply.	1) Unbound* 2) None 3) None, except as indicated in the horizontal section. 4) Employment of foreign professionals: As indicated in the horizontal section for Professional Services	
H. SERVICES AUXILIARY TO ALL MODES OF TRANSPORT			
Cargo handling services	1) Unbound*	1) Unbound*	
Storage and warehousing services	2) None	2) None	
Container yard and depot services	3) None	3) None	

Modes of supply 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) None	4) None	
Freight forwarding services	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

MOST-FAVOURED-NATION TREATMENT EXEMPTION LIST

Sector or subsector	Description of measure indicating its inconsistency with MFN Provisions	Countries to which the measure applies	Intended Duration	Conditions creating the need for the exemption
ALL SECTORS Entry and temporary stay of natural persons supplying services	A special visa category is provided for traders and investors of countries with which the Philippines has concluded treaties on entry rights for traders and investors. Under this special category, the labor market test is waived and simplified entry procedures are provided.	All Countries	Expiry date or termination of bilateral treaties on entry rights for traders and investors	To facilitate entry into the Philippines, on the basis of reciprocity, of foreign nationals for purposes of trade, investment and related activities.
Financial Services				
Commercial banking	Authorization for financial service suppliers of another member to establish commercial presence in commercial banking shall be subject to a reciprocity test.	All Countries	Indefinite	To ensure Philippine financial service suppliers are accorded full market access and national treatment in the foreign financial service market.
Investment Houses	In approving foreign equity applications in Investment Houses, the appropriate regulatory authority shall approve such applications only if the same or similar rights are enjoyed by Philippine nationals in the applicant's country.	All Countries	Indefinite	To ensure Philippine financial service suppliers are accorded full market access and national treatment in the foreign financial service market.
Financing Companies	Authorization for foreign financial service suppliers to establish commercial presence in commercial banking shall be subject to a reciprocity test.	All Countries	Indefinite	To ensure Philippine financial service suppliers are accorded full market access and national treatment in the foreign financial service market.
Maritime Transport Services				
Liner cargo trade	Executive Order 769 provides for a	All countries which have acceded	Indefinite	Ensure effective participation of

Sector or subsector	Description of measure indicating its inconsistency with MFN Provisions	Countries to which the measure applies	Intended Duration	Conditions creating the need for the exemption
	preferential cargo sharing arrangement with countries which are parties to the UNCTAD Liner Code Under the above-mentioned arrangement, a Party to the UNCTAD Liner Code effectively implementing the Code is assured of at least 40 percent share of its bilateral export and import Liner cargo trade with the Philippines.	to the UNCTAD Liner Code		Philippine ocean-going fleet in Philippine liner cargo trade.
Cabotage transport	Access to domestic shipping is reserved for Philippine owned or registered vessels. However, limited access to domestic shipping is granted to countries with which the Philippines has concluded agreements on Amity, Commerce and Navigation.	All Countries	Expiry date or termination of bilateral agreements on Amity, Commerce and Navigation	

SINGAPORE

Schedule of Specific Commitments

(For the First Package of Commitments)

SINGAPORE - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
Unbound* means unbound due to lack of technical feasibility.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	4) Presence of natural persons unbound, except for intra-corporate transferees (see below) 4) Temporary movement of skilled personnel unbound except for the temporary movement of intra-corporate transferees at the level of managers, executives and specialists. Intra-corporate transferees refers to managers, executives and specialists, as defined below, who are employees of firms that provide services within Singapore through a branch, subsidiary, or affiliate established in Singapore and who have been in the prior employ of their firms outside Singapore for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following:	4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(a) Managers – persons within an organization who primarily direct the organization, or a department or subdivision of the organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or recommend hiring, firing, or other personnel actions (such as promotion or leave authorization), and exercise discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service. (b) Executives - persons within the organization who primarily direct the management of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. Executives would not directly perform tasks related to the actual provision of the service or services of the organization.		

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(c) Specialists – persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's service, research equipment, techniques, or management. (Specialists may include, but are not limited to, members of licensed professions). Entry for these intra corporate transferees is limited to a two year period that may be extended for up to three additional years each time for a total term not exceeding eight years.	3) Commercial presence, right of establishment and movement of juridical persons are subject to compliance with the following provisions: - A foreigner who wishes to register a business firm must have a local manager who should be a Singapore citizen or a Singapore Permanent Resident or a Singapore Employment Pass holder. (However, a foreigner who is a Singapore Permanent Resident or a Singapore Employment Pass holder can register a business without appointing a local manager.)	
		- At least one director of the company must be locally resident	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	1), 2), 3), 4) Specific commitments in market access in any sector or subsector, through any mode of delivery, shall not be construed to override the limitations established in the financial services sector	- All branches of foreign companies registered in Singapore must have at least 2 locally resident agents. (To qualify as locally resident, a person should be either a Singapore citizen or Singapore Permanent Resident or Singapore Employment Pass holder.)	
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
b. Accounting/Auditing Services (CPC 8621)	1) None, other than public accountants must be effectively resident in Singapore or at least one of the partners of the firm / director of the corporation must be effectively resident in Singapore. 2) None 3) As in mode 1) 4) Unbound except as indicated in the horizontal Section	1) None 2) None 3) None 4) Unbound	
c. Taxation Services			

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Taxation services except for other tax-related services (CPC 863**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
d. Architectural Services (CPC 8671)	1) None 2) None 3) <u>Limited Corporations</u> - Only registered architect or allied professionals (Professional Engineers or Land Surveyors) shall be director of the corporation - Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any corporation of each class of shares of the corporation shall be beneficially owned by and registered architects or allied professionals who are either directors, managers or employees of the corporation. - Architectural work in Singapore will be under the control and management of a director of the corporation who is a registered architect ordinarily resident in Singapore and who has a valid certificate and is registered owner of at least one share of the corporation.	1) None, except that the implementation in Singapore of architecture works which require approval by the authorities has to be carried out by an architect who is physically present in Singapore 2) None 3) None	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<u>Unlimited Corporation</u> - Only registered architects or allied professionals (Professional Engineers or Land Surveyors) shall be a director of the corporation		
	- The articles of association of the corporation provide that any person who is neither a registered architect nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation - The business of the corporation, so far as it relates to architectural services, will be under the control and management of a director of the corporation who: - is a registered architect ordinarily resident in Singapore; - has in force a practising certificate authorizing him to engage in the practice of architecture; and - is a member, or a registered owner of at least one share, of the corporation <u>Partnership</u> - The partnership consists of only registered architects with valid practising certificates and allied professionals; and		

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- The supply of architectural services in Singapore will be under the control and Management of a partner who is a Registered architect, ordinarily resident in Singapore and who has a valid practising certificate.		
	4) Unbound except as indicated in the horizontal section.	4) Unbound	
e. Engineering Services (CPC 8672**) The sectors covered by Engineering services are: (a) Civil engineering services (b) Production engineering services (c) Mechanical engineering services (d) Electrical engineering services (e) Electronic engineering services	1) None 2) None 3) <u>Limited Corporations</u> - Not less than 80% of the directors of the corporation shall be registered Professional Engineers or allied professionals (registered Architects or Land Surveyors).	1) None, other than engineers should be effectively resident in Singapore 2) None 3) None	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Aeronautical engineering services (g) Marine engineering services (h) Naval architectural engineering services (i) Industrial engineering services (j) Chemical engineering services	- Not less than two-thirds or such lower proportion as the Minister for National Development may specify in relation to any corporation of each class of shares of the corporation shall be beneficially owned by and registered in the names of registered Professional Engineers or allied professionals - Professional engineering work in Singapore will be under the control and Management of a director of the Corporation who is a registered owner of at least one share of the corporation; who is a registered Professional Engineer ordinarily resident in Singapore and who has a valid Certificate <u>Unlimited Corporation</u> - Only registered Professional Engineers or allied professionals (registered Architects or Land Surveyors) shall be a director of the corporation - The articles of association of the corporation provide that any person who is neither a registered Professional Engineer nor an allied professional, or is a nominee of such a person, or is not a director, manager or employee of the corporation, shall not be registered as a member of that corporation		
	- The business of the corporation, so far as it relates to professional engineering work, will be under the control and management of a director of the corporation who:		

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- is a registered Professional Engineer ordinarily resident in Singapore; - has in force a practising certificate authorizing him to engage in such professional engineering work; and - is a member, or a registered owner of at least one share, of the corporation <u>Partnership</u> - The partnership consists of only registered Professional Engineers with valid practising certificates and allied professionals; and - Professional engineering work in each discipline of engineering in Singapore will be under the control and management of a partner who is a registered Professional Engineer in the relevant discipline, ordinarily resident in Singapore and who has a valid practising certificate. 4) Unbound except as indicated in the horizontal section	4) Unbound	
g. Landscaping services (CPC 86742 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
h. Medical Services, specifically General Medical Services (CPC 93121) and Specialised Medical Services (CPC 93122)	1) Unbound* 2) None 3) None, other than the number of new foreign doctors registered each year may be limited depending on the total supply of doctors 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Dental Services (CPC 93123)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
i. Veterinary Services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
B. Computer and Related Services			
a. Consultancy Services Related to the Installation of Computer Hardware (CPC 84100)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Software Implementation Services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
c. Data Processing	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
d. Database Services (CPC 84400)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Research and Development Services			
a. R&D services on natural sciences, specifically biotechnology services and industrial research	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. R&D services on social sciences and humanities, specifically economic and behavioural research (CPC 852**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
c. Interdisciplinary R&D services for projects undertaken by education institutions (CPC 853**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Real Estate Services			

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a. Residential and non-residential property management services on a fee or contract basis (CPC 82201, 82202)	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 4) Unbound except as indicated in the horizontal section	1) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 2) None 3) None, except that only the Sentosa Development Corporation is allowed to develop and manage the resort island of Sentosa and its waterways and the Southern Islands of Singapore. 4) Unbound	
E. Rental/Leasing Services without Operators			
a. Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Relating to aircraft (CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Relating to motor vehicles (CPC 831**)	1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None except that the rental of such vehicles by Singapore residents with the intent to use the vehicles in Singapore is prohibited 2) None 3) None 4) Unbound	
F. Other Business Services			
a. Advertising Services (CPC 8711, 8712, 8719)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Market Research and public opinion polling services			
Commercial Market Research (CPC 86401)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
c. Management Consulting Services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
e. Technical testing and analysis services			
Technical testing and analysis services of motor vehicles (CPC 8676**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Technical testing and analysis services, excluding testing and analysis services of motor vehicles and classification societies (CPC 8676 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
f. Professional, Advisory and Consulting Services Relating to Agriculture, Forestry, Fishery And Mining, including Oilfield Services (CPC 881**, 882**, 883**, 5115**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
k. Placement and supply services of personnel (CPC 872)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
l. Investigation and security			
Security consultation services (CPC 87302)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Alarm monitoring services (CPC 87303)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Unarmed guard services (87305**)	<u>Horizontal limitation on market access and national treatment</u> All commitments in this sector are subject to the Private Investigation and Security Agencies Act (Cap. 249). The Act stipulates that: - Foreigners are permitted to set up agencies to provide unarmed guards for hire but must register a company with local participation. At least one of the directors must be a Singapore citizen or Singapore permanent resident. - The foreign directors must produce a certificate of no criminal conviction from their country of origin or a statutory declaration before a local commissioner of oaths. - Foreigners are not allowed to work as guards, but can be involved in the administration of the company. 1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, CPC 8861-8866 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
o. Building cleaning services (CPC 874)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
p. Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
s. Convention Services (CPC 87909**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
t. Other			
Translation/ Interpretation Services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Interior Design Services, Excluding Architecture (CPC 87907**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
2. COMMUNICATION SERVICES			
B. Courier Services			
Courier Services in respect of documents and parcels, excluding letters and postcards	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. <u>Telecommunication Services</u>			
<u>General Conditions statement</u> Commitments undertaken in this schedule are subject to the following conditions: - The number of licences may be limited due to scarce resources, such as rights of way and availability of frequency spectrum. - This excludes services regulated under the Broadcasting Act.			

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
1. Basic Telecommunication Services (facilities-based): (a) Public Switched Services¹ (local and international) (b) Leased Circuit Services (local and international)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign shareholding, based on 49% Direct Investment and 24.99% Indirect Investment is allowed. 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments.	As annexed
2. Mobile Services²: (a) Public Mobile Data Service (PMDS) (b) Public Trunked Radio Service (PTRS) (c) Public Radio Paging Service (PRPS) (d) Public Cellular Mobile Telephone Service (PCMTS)	1) Subject to commercial arrangements with licensed operator(s). 2) None 3) A cumulative total of 73.99% foreign Shareholding, based on 49% direct Investment and 24.99% indirect investment is allowed. 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	As annexed

¹ This includes voice, data and facsimile services.

² Mobile Services excludes Public Mobile Broadband Multimedia Services and Public Fixed-Wireless Broadband Multimedia Services

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. Resale basis: (a) Public Switched Services (local and international) (not including the use of leased circuits connected to the public switched network) (b) Leased Circuit Services (local and international) (without connection to the public switched network) (c) Public Cellular Mobile Telephone Services (d) Public Radio Paging Services	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in horizontal commitments.	As annexed
4. Value-added Network (VAN) services: The services covered are: - electronic-mail - voice-mail - on-line information and data-base retrieval - electronic data interchange - on-line information and/or data processing - store-and-forward (S&F) - store-and-retrieve (S&R)	1) Provision of VAN services is subjected to licence from the Infocomm Development Authority of Singapore (IDA) 2) None 3) Same as mode 1 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	As annexed

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Audiovisual Services			
(i) the services covered are production, distribution and public display of - motion pictures - video recordings - sound recordings, except where excluded under (ii) (CPC 9611, CPC 9612)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
(ii) All broadcasting and AV services and materials that are broadcasting-related are excluded, examples being - Free-to-air - broadcasting Cable and pay television - Direct broadcasting by satellite - Teletext			
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Construction Services Consisting of: - General Construction for Buildings (CPC 512) - General Construction work for civil engineering (CPC 513) - Installation and assembly work (CPC 514 + 516) - Building Completion and finishing work (CPC 517) - Others (CPC 511 + 515 + 518)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
4. DISTRIBUTION SERVICES	<u>Horizontal limitations on Market Access and National Treatment</u> Unless otherwise specified, distribution services of any product subject to import prohibition or non-automatic import licensing shall be excluded from the scope of these commitments. Singapore reserves the right and flexibility to modify and / or increase the list of products stipulated in the laws, regulations and other measures governing Singapore's import prohibition or non-automatic import licensing regime.		

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Commission Agents' Services			
Commission agents' services except for: pharmaceutical and medical goods and cosmetics (CPC 621, except CPC 62117)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
B. Wholesale Trade Services			
Wholesale trade services except for pharmaceutical goods and medical goods and surgical and orthopaedic instruments (CPC 622 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
D. Franchising			
Franchising services (CPC 8929 **)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
5. EDUCATION SERVICES	Specific commitments on Market Access and National Treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purposes of admission, registration and qualification for professional practice in Singapore.		

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Adult education services (CPC 924 n.e.c.)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
6. ENVIRONMENTAL SERVICES			
C. Sanitation and similar services (CPC 9403)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
D. Cleaning services of exhaust gases (CPC 9404)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
E. Noise abatement services (CPC 9405)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
7. FINANCIAL SERVICES			

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. <u>Insurance and insurance-related services</u> All the commitments in this Schedule are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of the Monetary Authority of Singapore (MAS) or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article VI of the General Agreement on Trade in Services (GATS) and paragraph 2 of the Annex on Financial Services of the GATS.			
(a) Life insurance services including annuity, disability income, accident and health insurance services	1) Unbound 2) None 3) These measures are also limitations on national treatment. Foreign parties can only acquire equity stakes of up to 49% in aggregate in locally-owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder. Unbound for licensing of new insurance companies and establishment of new representative offices and activities relating to the use including via investment, of monies from any social security, public retirement or statutory savings scheme. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(b) Non-life insurance services including disability income, accident and health insurance and contracts of fidelity bonds, performance bonds or similar contracts of guarantee	1) Unbound 2) None except that compulsory insurance of Motor Third Party Liability and Workmen's Compensation may only be purchased from licensed insurance companies in Singapore. 3) Foreign parties can only acquire equity stakes of up to 49% in aggregate in locally owned insurance companies provided the acquisition does not result in any foreign party being the largest shareholder. Unbound for licensing of new insurance	1) Unbound 2) None 3) None	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	companies and establishment of new representative offices. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(c) Reinsurance and retrocession	1) None 2) None 3) None except that reinsurance companies must be established as branches or subsidiaries. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(d) Insurance intermediation comprising broking and agency services	1) Unbound 2) These measures are also limitations on national treatment. Agents are not allowed to act for unregistered insurers. The placement of domestic risks outside Singapore by brokers is subject to the approval of MAS, with the exception of reinsurance risks and insurance risks relating to maritime liabilities of shipowners insured by protection and indemnity clubs. 3) These measures are also limitations on national treatment. Unbound except for admission of direct ³ insurance and reinsurance brokers as locally incorporated subsidiaries. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	

³ Direct insurance broker means an insurance broker which is licensed under the Insurance Act in respect of insurance policies relating to general insurance and long term accident and health policies, other than insurance policies relating to reinsurance business.

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Services auxiliary to insurance comprising actuarial, loss adjustors, average adjustors and consultancy services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
<u>B. Banking and other financial services</u> All the commitments in this Schedule are also subject to entry requirements, domestic laws, guidelines, rules and regulations, terms and conditions of MAS or any other relevant authority or body in Singapore, as the case may be, which are consistent with Article VI of the GATS and paragraph 2 of the Annex on Financial Services of the GATS.			
(a) Acceptance of deposits and other repayable funds from the public	1) Unbound 2) None 3) These measures are also limitations on national treatment. Only institutions approved as banks, merchant banks and finance companies can accept deposits. Where a foreign financial institution is subject to legislation in its home country which requires that institution to confer lower priority to depositors of its foreign offices vis-à-vis the home country depositors in receivership or winding-up proceedings, the MAS may exercise appropriate differentiated measures against that foreign financial institution in Singapore to safeguard the interest of the Singapore office's depositors. MAS may require foreign banks to incorporate under Singapore law.	1) Unbound 2) None 3) <u>Commercial banks</u> Foreign banks can operate from only one office (excluding back-office operations). They cannot establish off-premise ATMs and ATM networking and new sub-branches. Unbound for provision of all electronic banking services. Location of banks and relocation of banks and sub-branches require prior approval from MAS. Wholesale banks can only accept foreign currency fixed deposits from and operate current accounts for residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit.	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Establishment and operation of foreign banks, merchant banks and finance companies are also subject to the limitations listed under activities B(a) to B(l) and the following limitations: <u>Commercial banks</u> No new full and Wholesale banks. New foreign banks may only establish as offshore bank branches or representative offices. Representative offices cannot conduct business or act as agents. Banks, with MAS' approval, can operate foreign currency savings accounts only for non-residents. A single / related group of foreign shareholders can only hold up to 5 per cent of a local bank's shares. <u>Merchant banks</u> Foreign banks and merchant banks may establish as merchant bank subsidiaries or merchant bank branches.	Offshore banks can accept foreign currency fixed deposits from residents and non-residents. For Singapore dollar deposits, they can only accept fixed deposits of S\$250,000 or more per deposit from non-residents. A majority of the directors of a bank incorporated in Singapore must be either Singapore citizens or Singapore permanent residents⁴. <u>Merchant banks</u> Merchant banks can operate from only one office (excluding back-office operations). Location and relocation of merchant banks require MAS' prior approval. Merchant banks can, with MAS' authorization, raise foreign currency funds from residents and non-residents, operate foreign currency savings accounts for non-residents and raise Singapore dollar funds from their shareholders and companies controlled by their shareholders, banks, other merchant banks and finance companies.	

⁴ MAS may permit a bank incorporated in Singapore which is a wholly owned subsidiary of a bank of another Member incorporated outside Singapore, to have less than a majority of directors who are either Singapore citizens or Singapore permanent residents.

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<u>Finance companies</u> No new finance companies. Unbound for foreign acquisition of shares in finance companies and transfer of stake of foreign shareholdings in existing finance companies to foreign parties. All finance companies, local and foreign-owned, can only conduct Singapore dollar business. With MAS' prior approval, eligible finance companies can also deal in foreign currencies, gold or other precious metals, and acquire foreign currency stocks, shares or debt/ convertible securities. 4) Unbound except as indicated in the horizontal section.	<u>Finance companies</u> Location of finance companies and relocation of sub-branches require MAS' prior approval. Foreign-owned finance companies cannot establish off-premise ATMs, ATM networking and new sub-branches. 4) Unbound except as indicated in the horizontal section.	
(b) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) Unbound. Measures taken are also limitations on national treatment. 2) None 3) These measures are also limitations on national treatment. (i) Other than in-house credit cards, credit and charge cards may be issued by card issuers approved by MAS subject to MAS' guidelines. (ii) Financial institutions extending Singapore dollar (S\$) credit facilities exceeding S\$5 million per entity to non-resident financial entities or arranging S\$ equity or bond issues for non-residents, shall ensure that where the S\$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad. Financial entities shall not extend S\$ credit facilities to non-resident financial entities if there is reason to believe	1) None 2) None 3) Each offshore bank's lending in Singapore dollars to residents shall not exceed S\$200m in aggregate. Offshore banks should not use their related merchant banks to circumvent the S\$200m lending limit. Unbound for establishment of off-premise cash dispensing machines for credit and charge cards issuers.	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	that the S\$ proceeds may be used for S\$ currency speculation. (iii) Establishment of credit companies which do not conduct activities requiring MAS' approval is allowed.		
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(c) Financial leasing	1) None 2) None 3) None except as indicated for activity B(b) above. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None except as indicated for activity B(b) above. 4) Unbound except as indicated in the horizontal section.	
(d) Payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers' drafts	1) Unbound 2) None 3) These measures are also limitations on national treatment. Remittance shops, except where the remittance business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens.	1) Unbound 2) None 3) None	
	Bankers' drafts can only be issued by banks. Multi-purpose stored value cards can only be issued by a bank in Singapore licensed by MAS. The limitations indicated in B.b)3) above also apply to the activities in B.d). 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e) Guarantees and commitments	1) None except for the limitations indicated in activity A.b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee. 2) None 3) None except for the limitations indicated in activity A.b) for insurance companies providing contracts of fidelity bonds, performance bonds or similar contracts of guarantee, and B.b) 3) (ii) above. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - money market instruments (including cheques, bills, certificates of deposit) - foreign exchange - derivative products, including financial futures and options	1) Unbound except for trading in products listed in B.(f) for own account. Trading in money market instruments, foreign exchange, as well as exchange rate and interest rate instruments can be conducted with financial institutions only. Measures taken are also limitations on national treatment. 2) None 3) These measures are also limitations on national treatment. Banks and merchant banks are required to set up separate subsidiaries to trade financial futures for customers.	1) None 2) None 3) None except as indicated for activity B(b) above.	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- exchange rate and interest rate instruments, including swaps and forward rate agreements - transferable securities - other negotiable instruments and financial assets, including bullion	Financial futures brokers can establish as branches or subsidiaries. The offer of derivative products by both local and foreign-owned financial institutions is allowed provided: - the product has been offered by the financial institution in other internationally-reputable financial centres and the supervisory authorities of those centres agree to the offer of such products in their markets; - the financial institution's parent supervisor and its head office must be aware and have no objection to the offer of such products in the Singapore branch / subsidiary; and - MAS is satisfied that the financial institution has and continues to have the financial strength and adequate internal controls and risk management systems to trade in these products. The offer of derivative products involving the Singapore dollar is subject to the requirement indicated in B.b) 3) (ii).		
	Moneychangers, except where the moneychanging business is conducted by banks and merchant banks, are required to be majority owned by Singapore citizens. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(g) Participation in issues of all kinds of securities, including underwriting and placement as agent and provision of service related to such issues	1) Unbound except for participation in issues of securities for own account, and underwriting and placement of securities through stockbroking companies, banks or merchant banks in Singapore. Measures taken are also limitations on national treatment. 2) None	1) None 2) None	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Measures taken are also limitations on national treatment. Singapore Exchange Securities Trading Ltd (SGX-ST) will admit new trading members. New members will be able to trade directly in S\$ denominated securities of Singapore incorporated companies with resident investors for a minimum value of S\$200,000. Representative offices cannot conduct business or act as agents. Unbound for foreign acquisition of new and existing equity interests in SGX-ST member companies. Banks' and merchant banks' membership on SGX-ST and Singapore Exchange Derivatives Trading Ltd (SGX-DT) must be held through subsidiaries. Unbound for new Primary and Registered dealers of Singapore Government Securities. 4) Unbound except as indicated in the horizontal section.	3) None except as indicated for activity B.b) above. 4) Unbound except as indicated in the horizontal section.	
(h) Money broking	1) Unbound 2) None 3) Unbound for new money brokers. Measures taken are also limitations on national treatment. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services	1) Unbound 2) None 3) These measures are also limitations on national treatment. Asset management companies, custodial depositories, and trust services companies can establish as branches, or subsidiaries. Only the Central Depository Pte Ltd is authorised to provide securities custodial depository services under the scripless trading system. Unbound for activities relating to the use, including via investment, of monies from any social security, public retirement, or statutory saving scheme. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments	1) Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only. 2) None 3) These measures are also limitations on national treatment. Settlement and clearing services for exchange traded securities and financial futures can only be provided by Central Depository (Pte) Limited and SGX-DT respectively.	1) Unbound 2) None 3) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Only one clearing house established under the Banking Act may provide clearing services for Singapore dollar cheques and interbank fund transfer. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(k) Advisory and other auxiliary financial services, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	1) Commercial presence is required for provision of investment and portfolio research and advice to the public. 2) None 3) Financial advisers can establish as branches, subsidiaries or representative offices. Representative offices cannot conduct business or act as agents. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services	1) Unbound except for the provision of financial information by providers such as Reuters and Bloomberg. Measures taken are also limitations on national treatment. The Singapore branches of foreign banks can transmit data to their head offices and sister branches for processing provided proper controls exist, the integrity and confidentiality of the data/ information are safeguarded, and MAS is allowed on-site access to the data / information at the place where the data / information is processed. 2) Only the provision of financial information by providers such as Reuters and Bloomberg is allowed. Measures taken are also limitations on national treatment.	1) None for the provision of financial information by providers such as Reuters and Bloomberg. 2) None	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) The provision of financial information by providers, such as Reuters and Bloomberg, is allowed. The provision of financial data processing services to banks and merchant banks is subject to domestic laws on protection of confidentiality of information of customers of banks and merchant banks. 4) Unbound except as indicated in the horizontal section.	3) None 4) Unbound except as indicated in the horizontal section.	
8. HEALTH RELATED AND SOCIAL SERVICES	Statutory supervision services as listed in the Appendix to this Schedule are excluded from the scope of these commitments		
B. Acute care hospitals, nursing homes and convalescent hospitals as defined by the Private Hospitals and Medical Clinics Act, run on a commercial basis (CPC 93193 **)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Social services delivered through residential institutions to old persons and the handicapped (CPC 93311) Social services delivered through residential institutions to children and other clients) (CPC 93312**)	1) Unbound* 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None except that Singapore retains the discretion to determine whether a non-resident service supplier may solicit business or conduct active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound	
C. Guidance and counselling services not elsewhere classified related to children (CPC 93322)	1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities / service operations run by non-profit service suppliers that are partially or totally state-funded. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities / service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Welfare services not delivered through residential institutions (CPC 93323)	1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None except unbound for a non-resident service supplier soliciting business or conducting active marketing in Singapore 3) None, except unbound for facilities/ service operations run by non-profit service suppliers that are partially or totally state-funded 4) Unbound	
9. TOURISM AND TRAVEL RELATED SERVICES			
a. Hotel and Restaurants (including catering)			
Hotel Lodging Services (CPC 64110)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Restaurant and Catering Services (CPC 64210, 64230)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
b. Travel Agent and Tour Operators Services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound	
c. Tourist Guide Services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIOVISUAL SERVICES)			
a. Libraries, archives, museums and other cultural services			

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Library Services (CPC 96311)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
International maritime transport (freight and passengers) excluding cabotage transport (7211**, 7212**).	1) None 2) None 3) None, except on the registration of Singapore flag ships as specified in the Merchant Ships Act. 4) Unbound except as indicated in the horizontal section; unbound for intra-corporate transfers of ships of ships crews	1) None 2) None 3) None 4) Unbound	When the following services are not otherwise covered by the obligation enshrined in Article XXVIII(c) (ii) of the General Agreement on Trade in Services in Annex 1B to the WTO Agreement, they will be made available to international maritime transport suppliers on reasonable and non-discriminating terms and conditions: - pilotage; - towing and tug assistance; - provisioning fuelling and watering; - garbage collecting and ballast; waste disposal - port captain's services; - navigation aids emergency; - repair facilities; - anchorage; and - other shore-based operational services essential to ship operations, including communications,

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			water and electrical suppliers.
Maritime Auxiliary Services: Shipping agency services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maritime Auxiliary Services: Shipping brokerage Services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
Maritime Auxiliary Services: Classification societies, except for statutory services for Singapore flag ships	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
Washing, cleaning and dyeing services (CPC 9701)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

Modes of Supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Hairdressing and other beauty services (CPC 9702)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	
Funeral, cremation and undertaking services except maintenance services of cemeteries, care of graves and graveyards (CPC 97030**)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound	

APPENDIX

TYPES OF SOCIAL SERVICES EXCLUDED FROM SINGAPORE'S SCHEDULE OF COMMITMENTS

1 Statutory Supervision Services With Accommodation for the Following Types of Clients (CPC 9331):

- a) women and girls detained in a place of safety under Section 160 of the Women's Charter (CPC 93312);
- b) children detained in a place of safety under Section 8 of the Children & Young Persons (CYP) Act (CPC 93312);
- c) children and young persons detained in a place of detention under Section 44 (1) (f) CYP Act, or on probation to an approved school⁵ under Section 44 (1) (g) of the CYP Act (CPC 93319);
- d) children and young persons admitted to an approved home for statutory supervision under Section 49 (ii) of CYP Act (CPC 93312);
- e) persons placed on probation with the requirement of residence in an approved institution under Section 12 of the Probation of Offenders Act (CPC 93319).

2 Statutory Supervision Services Without Accommodation for the Following Types of Clients (9332):

- a) children and young persons placed under supervision of an appointed welfare officer under Section 49 (i) of the CYP Act (CPC 93329);
- b) persons placed on probation without the requirement of residence in an approved institution under Section 5 of the Probation of Offenders Act (CPC 93329).

⁵ The term 'approved school' used in Section 44(1) (g) of the CYP Act denotes a remand home for young offenders, and not a mainstream educational institution. Young offenders are detained in an 'approved school' for rehabilitation rather than for formal education.

ANNEX

Reference paper

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and

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

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

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

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

(a) at any time or

(b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

(a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence and

(b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

VIET NAM

Schedule of Specific Commitments

(For the First Package of Commitments)

VIET NAM – SCHEDULE OF SPECIFIC COMMITMENTS

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
Unbound* means unbound due to lack of technical feasibility.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	(3) None, except: Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allowed to establish commercial presence in Viet Nam in the form of business co-operation contract¹, joint venture enterprise, 100% foreign-invested enterprise. Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities². Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound. The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licenses or other form of approval establishing or authorizing	(3) None, except: Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidization to promote and facilitate the process of equitisation is not in breach of this commitment. Unbound for subsidies for Research and Development. Unbound for subsidies in the Health, Education and Audio-visual sectors. Unbound for subsidies aimed at promoting the welfare and employment of ethnic minorities.	

¹ Business co-operation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.

² Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist as of the date of Viet Nam's accession to the WTO.		
	Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects. The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in their investment licenses and shall be extended whenever the time of operation of those enterprises is extended by competent authorities. Foreign service suppliers are permitted to make capital contribution in the form of buying shares of Viet Nam's enterprises. In this case, the total equity held by foreign investors in each enterprise may not exceed 30% of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws or authorized by Viet Nam's competent authority. One year after WTO accession, the 30% foreign equity limitation for acquisition of Vietnamese enterprises shall be eliminated, except for capital contribution in the form of buying shares of joint-		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	stock commercial banks, and except for the sectors not committed in this Schedule. For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the limitations in the form of transitional periods, where applicable.		
	(4) Unbound, except measures relating to entry and temporary stay of natural persons who fall in one of the following categories: (a) <u>Intra-corporate transferees</u> Managers, executives and specialists, as defined hereunder, of a foreign enterprise which has established a commercial presence in the territory of Viet Nam, temporarily moving as intra-corporate transferees to that commercial presence and who have been previously employed by the foreign enterprise for at least one year, shall be granted entry and a stay permit for an initial period of three years which may be extended subject to the term of operation of those entities in Viet Nam. At least 20% of the total number of	(4) Unbound, except as indicated in market access column.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	managers, executives and specialists shall be Vietnamese nationals. However, a minimum of 3 non-Vietnamese managers, executives and specialists shall be permitted per enterprise. Managers and executives are those who primarily direct the management of the foreign enterprises which have established commercial presence in Viet Nam, receiving only general supervision or direction from the board of directors or stockholders of the business or their equivalent, including directing the establishment or a department or subdivision of the establishment, supervising and controlling the work of other supervisory, professional or managerial employees, having the authority personally to hire and fire or recommend hiring, firing or other personnel actions, and who do not directly perform tasks concerning the actual supply of the services of the establishment. Specialists are natural persons working within an organization who possess knowledge at an advanced level of expertise and with knowledge of the organization's services, research equipment, techniques or		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	management. In assessing such knowledge, account will be taken not only of knowledge specific to the commercial presence, but also of whether the person has a high level of skills or qualification referring to a type of work or trade requiring specific technical knowledge. Specialists may include, but are not limited to, Parties of licensed professions.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(b) <u>Other personnel</u> Managers, executives and specialists, as defined in (a) above, who cannot be substituted by Vietnamese and who are employed outside Viet Nam's territory by a foreign enterprise which has established a commercial presence in the territory of Viet Nam with a view to participating in the foreign enterprise's activities in Viet Nam, shall be granted entry and a stay permit in conformity with the term of the concerned employment contract or for an initial period of three years whichever is shorter, which may be extended subject to the employment contract between them and the commercial presence. (c) <u>Service sales persons</u> Persons not based in the territory of Viet Nam and receiving no remuneration from a source located within Viet Nam, and who are engaged in activities related to representing a service provider for the purpose of negotiating for the sale of the services of that provider where: (i) such sales are not directly made to the general public; and (ii) the salesperson is not directly engaged in supplying the service. The stay of these salespersons is limited to a 90-day		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	period. (d) <u>Persons responsible for setting up a commercial presence</u> Managers and executives (as defined in (a) above) within a juridical person, who are responsible for the setting up, in Viet Nam, of a commercial presence of a service provider of a Party when (i) these people are not engaged in making direct sales or supplying services; and (ii) the service provider has its principal place of business in the territory of a Party other than Viet Nam and has no other commercial presence in Viet Nam. The stay of these persons is limited to a 90-day period.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(e) <u>Contractual service suppliers (CSS)</u> Natural persons who are employees of a foreign enterprise having no commercial presence in Viet Nam may enter and stay in Viet Nam for a period of 90 days or for the duration of the contract, whichever is less provided that the following conditions and requirements shall be applied: - The foreign enterprise has obtained a service contract from a Vietnamese enterprise engaged in business operation in Viet Nam. The competent authority of Viet Nam must be able to establish the necessary procedures to guarantee the bona fide character of the contract. - These persons must possess: (a) a university degree or a technical qualification document demonstrating knowledge of an equivalent level; (b) professional qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws and regulations of Viet Nam; and (c) at least 5 years of professional experience in the sector. - The number of these persons		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be decided by the laws and regulations and requirement of Viet Nam. - These persons should have been employed by the foreign enterprise having no commercial presence in Viet Nam for a period of no less than 2 years and have met the requirements prescribed for "specialist" above. The entry of these persons is allowed for computer and related services (CP 841-845, 849) and engineering services (CPC 8672).		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services (CPC 861, excluding: - participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam; - legal documentation and certification services of the laws of Viet Nam)	(1) None. (2) None. (3) Foreign lawyers organizations³ are permitted to establish commercial presence in Viet Nam in the following forms: - Branches of foreign lawyers organizations; - Subsidiaries of foreign lawyers organizations; - Foreign law firms⁴; - Partnerships between foreign lawyers organizations and Viet Nam's law partnerships. Commercial presences of foreign lawyers organizations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese law practitioners. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

³ A "foreign lawyers organization" is an organization of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies, corporations, etc.) by one or more foreign lawyers or law firms.

⁴ Foreign law firm is an organization established in Viet Nam by one or more foreign lawyers organizations for the purpose of practicing law in Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Accounting and auditing and bookkeeping services (CPC 862)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(c) Taxation services (CPC 863)	(1) None. (2) None. (3) None, except: For the period of 1 year from the date of WTO accession, the licensing shall be made on the case by case basis and the number of service providers shall be decided by Ministry of Finance subject to the need and development scope of Viet Nam's market ⁵ . For the period of 1 year from the date of WTO accession, foreign-invested enterprises providing taxation services are only permitted to supply services to foreign-invested enterprises and foreign funded projects in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(d) Architectural services (CPC 8671)	(1) None. (2) None. (3) None, except: For the period of 2 years from the date of WTO accession, 100%	(1) None. (2) None. (3) None.	

⁵ The main criteria include the number and the operation of enterprises in the market and their impact on the stability of the market and the economy.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	foreign-invested enterprises may only provide services to foreign-invested enterprises in Viet Nam. Foreign enterprises have to be juridical persons of a Party. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673)	(1) None. (2) None. (3) None, except: For the period of 2 years from the date of WTO accession, 100% foreign-invested enterprises may only provide services to foreign-invested enterprises in Viet Nam. Foreign enterprises have to be juridical persons of a Party. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except: The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorization of the Government of Viet Nam⁶. (4) Unbound, except as indicated in the horizontal section.	
(g) Urban planning and urban landscape architectural services (CPC 8674)	(1) None.	(1) None, except the service must be authenticated by an architect who has appropriate practicing certificate working in a Vietnamese architectural organization which has juridical	

⁶ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

⁷ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV bis of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(2) None. (3) None, except: After 2 years from the date of WTO accession, 100% foreign-invested enterprises may be established. For the period of 2 years from the date of WTO accession, 100% foreign-invested enterprises may only provide services to foreign-invested enterprises in Viet Nam. Foreign enterprises have to be juridical persons of a Party. (4) Unbound, except as indicated in the horizontal section.	entity status, and comply with relevant laws and regulations of Viet Nam. (2) None. (3) None, except the responsible foreign architects working in foreign-invested enterprises must have the professional practicing certificate granted or recognized by the Government of Viet Nam. In some areas, subject to the regulations of the Government of Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide this service⁷. (4) Unbound, except as indicated in the horizontal section.	
(i) Veterinary services (CPC 932) ⁸	(1) None. (2) None. (3) Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorization by the veterinary authorities. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Computer and Related Services (CPC 841-845, CPC 849)			
	(1) None. (2) None. (3) None, except:	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in	

⁸ Excluding keeping micro-organism strain for veterinary.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	For the period of 2 years from the date of WTO accession, 100% foreign-invested enterprises may only provide services to foreign-invested enterprises in Viet Nam. After 3 years from the date of WTO accession, branching is allowed. (4) Unbound, except as indicated in the horizontal section.	Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
C. Research and Development Services			
(a) R&D services on natural sciences (CPC 851)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
E. Rental/Leasing Services without Operators			
(b) Relating to aircraft (CPC 83104)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(d) Relating to other machinery and equipment (CPC 83109)	(1) Unbound, except for industrial machinery and equipment⁹: None. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except for industrial machinery and equipment: None. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
F. Other Business Services			
(a) Advertising services (CPC 871, excluding advertising for cigarettes)	(1) None. (2) None. (3) None, except:	(1) None. (2) None. (3) None.	The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.

⁹ Excluding mining and oil field equipment; commercial radio, television and communication equipment.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Upon WTO accession, foreign service suppliers are permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorized to do advertising services. Upon WTO accession, joint ventures shall be allowed with foreign capital contribution not exceeding 51% of the legal capital of the joint venture. As of 1 January 2009, there shall be no limitation on foreign capital contribution in the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(b) Market research services (CPC 864, excluding 86402)	(1) None. (2) None. (3) None, except: Upon WTO accession joint ventures shall be allowed with foreign capital contribution not exceeding 51% of the legal capital of the joint venture. As of 1 January 2009, 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(c) Management consultant services (CPC 865)	(1) None. (2) None.	(1) None. (2) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3) None. After 3 years from the date of WTO accession, branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
(d) Services related to management consulting - CPC 866, except CPC 86602 - Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**)	(1) None. (2) None. (3) None, except that: After 3 years from the date of WTO accession, branching is allowed. For CPC 866 except CPC 86602: for the period of 1 year from the date of WTO accession: only in the form of joint venture or business cooperation contract. Thereafter: none. For Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**): for the period of 3 years from the date of WTO accession: unbound. Thereafter: none. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
(e) Technical testing and analysis services (CPC 8676, excluding conformity testing of transport vehicles and certification of transport vehicles)	(1) Unbound. (2) None. (3) None, except where Viet Nam allows private suppliers access to a sector previously closed to private sector competition on the grounds that the service had been supplied in the exercise of governmental	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	authority, joint ventures to supply such service shall be allowed without limitation on foreign ownership 3 years after such access to private sector competition is allowed. Five years after those private sector services suppliers have been granted such access: none. Access to certain geographic areas may be restricted for national security reasons. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(f) Services incidental to agriculture, hunting and forestry (CPC 881) ¹⁰	(1) None. (2) None. (3) None, except: Only in the form of joint-venture or business co-operation contract. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except: Access to certain geographical areas may be restricted.¹¹ (4) Unbound, except as indicated in the horizontal section.	

¹⁰ Excluding services relating to investigation, evaluation and exploitation for natural forest including exploitation of woods and wild, rare and precious animals hunting and trapping, aerial photographing, aerial seed planting and aerial chemicals spraying and dusting, micro-bial plant, animal genetic resource in agriculture. For the avoidance of ambiguity, animal husbandry and the improvement of breeding stock are included in this commitment.

¹¹ For greater transparency, this allows the maintenance or adoption of limitations or restrictions for national security and public order reasons in accordance with Article XIV and Article XIV bis of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Services incidental to mining (CPC 883)			
1. The commitments specified hereunder are not understood to cover the following activities: supply of equipment, materials and chemicals, supply base services, offshore/marine support vessels, accommodation and catering, helicopter services. 2. The commitments specified hereunder are made without prejudice to the rights of the Government of Viet Nam to set out the necessary regulations and procedures to regulate the oil and gas related activities carried out within the territory or jurisdiction of Viet Nam in full conformity with the rights and obligations of Viet Nam under the GATS.			
	(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None. (3) None, except: Upon WTO accession, joint ventures with foreign capital contribution not exceeding 49% shall be permitted. After 3 years from the date of WTO accession, this limitation shall be 51%. Two years thereon, 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None, except as indicated in market access column. (2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(i) Services incidental to manufacturing (CPC 884 and 885)	(1) None. (2) None. (3) None, except: After 3 years from the date of WTO accession, only joint ventures with foreign capital contribution not	(1) None. (2) None. (3) Unbound.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	exceeding 50% shall be permitted. Five years thereon: 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(m) Related scientific and technical consulting services ¹² (CPC 86751, 86752 and 86753 only)	(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None. (3) None, except: Upon WTO accession, joint ventures with foreign capital contribution not exceeding 49% shall be permitted. After 2 years from the date of WTO accession, this limitation shall be 51%. Two years thereon, 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None, except as indicated in the market access column. (2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	(1) None. (2) None. (3) None, except: Upon WTO accession, joint ventures with foreign capital	(1) None. (2) None. (3) None, except as indicated in the market access column.	

¹² The supply of services related to prospecting, surveying, exploration and exploitation is subject to the applicable laws and regulations of Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	contribution not exceeding 49% shall be permitted. After 3 years from the date of WTO accession, this limitation shall be 51%. Two years thereon, 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 7512**) * Express delivery services¹³, i.e. services consisting of collection, sorting, transport and delivery, whether for domestic or foreign destination, of: (a) Written communication¹⁴, on any kind of physical medium, including: - Hybrid mail service; - Direct mail. Except for the handling of items of written communication the price of which is less than: - 10 times the tariff for the handling of a standard	(1) None.¹⁶ (2) None. (3) None, except that foreign ownership in joint ventures may be limited to 51% within the first 5 years after WTO accession. After 5 years from the date of WTO accession, 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	Services and services suppliers of any other Party shall be accorded treatment no less favourable than the treatment accorded to the Vietnamese Post Office or its subsidiaries for its competitive activities.

¹³ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and address in transit, confirmation of receipt.

¹⁴ Written communication includes letters, postcards, hand writings, or printed matters such as books, newspapers, periodicals, magazines, or commercial documents such as bills and invoices, etc.

¹⁵ Books, catalogues are included hereunder.

¹⁶ The cross-border supply of service can be performed in association with a local service provider for the collection or delivery.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
domestic letter in the first weight level for domestic shipments; - US\$9 for international shipments; provided that the gross weight of these items is less than 2,000 grams. (b) Parcels¹⁵ and other goods. * Handling of non-addressed items.			
C. Telecommunication Services Commitments hereunder are made in accordance with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/REV.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3). For the purpose of these commitments, a "non-facilities based service supplier" means a service supplier which does not own transmission capacity but contracts for such capacity including submarine cable capacity, including on a long-term basis, from a facilities-based supplier. A non facilities-based supplier is not otherwise excluded from owning telecommunications equipment within their premises and permitted public service provision points (POP).			
<u>Basic telecommunication services</u> (a) Voice telephone services (CPC 7521) (b) Packet-switched data transmission services (CPC 7523**) (c) Circuit-switched data transmission services (CPC 7523**) (d) Telex services (CPC 7523**) (e) Telegraph services (CPC 7523**) (f) Facsimile services	(1) None, except: <i>Wire-based and mobile terrestrial services:</i> Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. <i>Satellite-based services:</i> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto. For consortium submarine cable links where Viet Nam is Party, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam. 4 years after WTO accession foreign service suppliers shall be permitted to provide such capacity to international VPN and

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 7521** + 7529**)			IXP service suppliers licensed in Viet Nam.
(g) Private leased circuit services (CPC 7522** + 7523**)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(o*) Other services - Videoconference services (CPC 75292) - Video Transmission services, excluding broadcasting ¹⁷ - Radio based services includes: + Mobile telephone (terrestrial and satellite) + Mobile data (terrestrial and satellite) + Paging + PCS + Trunking - Internet Exchange Service (IXP) ¹⁸	- Upon WTO accession: off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Three years after WTO accession: multinational companies ¹⁹ , which are licensed to use satellite-earth stations. (2) None. (3) None, except: <i>Non facilities-based services:</i> Upon WTO accession joint ventures with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 51% of legal capital of the joint ventures. Three years after WTO accession: joint venture will be allowed without limitation on choice of	(2) None. (3) None.	

¹⁷ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

¹⁸ Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

¹⁹ A multinational is a corporation which: a) has a commercial presence in Viet Nam; b) operates in at least one other Party; c) has been in operation for at least 5 years; d) is publicly listed on the stock exchange of a Party; and e) is licensed to use satellite services in at least one Party.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	partner. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures. <i>Facilities-based services:</i> Upon WTO accession, joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures. 51% gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Basic telecommunication services:</u> (o*) Other services - Virtual Private Network (VPN) ²⁰	(1) None, except: <i>Wire-based and mobile terrestrial services:</i> Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. <i>Satellite-based services:</i> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - <i>Upon WTO accession:</i> off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations;	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto. For consortium submarine cable links where Viet Nam is Party, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam. 4 years after WTO accession foreign service suppliers shall be permitted to provide such capacity to international VPN and IXP service suppliers licensed in Viet Nam.

²⁰ Services, provided on commercial terms, establishing and managing a private network over public (shared) networks for the purpose of carrying out, on a non-profit basis, voice and data telecommunications between Parties of a closed user group defined prior to the creation of the VPN. Such group may include a corporate group or organization, or a group of legal entities with an established relationship affiliated through the pursuit of a common interest. Initial Parties of a closed user group using VPN service must be listed in a dialling or routing plan approved by the Competent Authority and subject to its oversight. VPN service suppliers shall notify to the Competent Authority changes of membership at least two working weeks prior to actually commencing commercial service and can commence commercial service provided that no objection from the Competent Authority is issued during these two weeks. Parties are not allowed to resell VPN services to unaffiliated third parties. Virtual private networks are not allowed to carry/transfer traffic of/between unaffiliated third parties. VPN services can be offered by licensed foreign-invested service suppliers bundled with Internet access service and value-added services from (h) to (n).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- Three years after WTO accession: multinational companies¹⁹, which are licensed to use satellite-earth stations. (2) None. (3) None, except: <i>Non facilities-based services:</i> Upon WTO accession, joint ventures shall be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 70% of legal capital of the joint ventures. <i>Facilities-based services:</i> Upon WTO accession, joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
<u>Value-added services</u> (h) Electronic mail (CPC 7523 **) (i) Voice mail (CPC 7523 **) (j) On-line information and database retrieval (CPC 7523**) (k) Electronic data interchange (EDI)	(1) None, except: <i>Wire-based and mobile terrestrial services:</i> Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. <i>Satellite-based services:</i> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors (CPC 7523**)	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(l) Enhance/value-added facsimile services, incl store and forward, store and retrieve (CPC 7523**) (m) Code and protocol conversion (n) On-line information and data processing (incl. transaction processing) (CPC 843**)	Viet Nam, except satellite-based services offered to: - Upon WTO accession: off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Three years after WTO accession: multinational companies¹⁹, which are licensed to use satellite-earth stations.		
	(2) None. (3) None, except: <i>Non facilities-based services:</i> Upon WTO accession: business cooperation contracts or joint ventures will be allowed. Foreign capital contribution shall not exceed 51% of legal capital of the joint ventures. Three years after WTO accession: Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures. <i>Facilities-based services:</i> Upon WTO accession, business	(2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	cooperation contracts or joint ventures (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures. Fifty-one % gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
<u>Value added services</u> (o) Other - Internet Access Services IAS²¹	(1) <i>Wire-based and mobile terrestrial services:</i> None, except: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. <i>Satellite-based services:</i> Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- Upon WTO accession: off-shore/on sea based business customers, government institutions, facilities-based services suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Three years after WTO accession: multinational companies¹⁹, which are licensed to use satellite-earth stations.		.
	(2) None. (3) <i>Non facilities-based services:</i> Upon WTO accession: joint ventures with telecommunications suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 51% of legal capital of the joint ventures. Three years after WTO accession: joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65%	(2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	of legal capital of the joint ventures. <i>Facilities-based services:</i> Upon WTO accession, joint venture (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Audiovisual Services			
With regard to motion picture production, distribution and projection services, all films must have their content censored by Viet Nam's competent authorities.			
(a) Motion picture production (CPC 96112, excl. video tape)	(1) Unbound. (2) Unbound. (3) Only in the forms of business cooperation contracts or joint ventures with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) Unbound. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Motion picture distribution (CPC 96113, excl. video tape)	(1) Unbound. (2) None. (3) Only through business cooperation contract or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(b) Motion picture projection service (CPC 96121)	(1) Unbound. (2) None. (3) Only through business cooperation contracts or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of legal capital.	(1) Unbound. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Viet Nam's houses of culture, film projection place, public cinema clubs and societies and mobile projection teams are not allowed to engage in business cooperation contract or joint-venture with foreign service suppliers. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(e) Sound recording	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for building (CPC 512) B. General construction work for civil engineering (CPC 513) C. Installation and assembly work (CPC 514, 516) D. Building completion and finishing work (CPC 517) E. Other (CPC 511, 515, 518)	(1) Unbound. * (2) None. (3) None, except: For the period of 2 years from the date of WTO accession, 100% foreign-invested enterprises could only provide services to foreign-invested enterprises and foreign-funded projects in Viet Nam. Foreign enterprises have to be juridical persons of a Party. After 3 years from the date of WTO accession, branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound.* (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
<u>Measures applicable to all sub-sectors in Distribution Services:</u>			
Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and stones, pharmaceutical products and drugs ²² , explosives, processed oil and crude oil, rice, cane and beet sugar are excluded from the commitments.			
A. Commission agents' services (CPC 621, 61111, 6113, 6121)	(1) Unbound, except none for: - Distribution of products for personal use; - Distribution of legitimate computer software for personal and commercial use.	(1) Unbound, except as indicated in Mode 1, market access column.	
B. Wholesale trade services (CPC 622, 61111, 6113, 6121)	(2) None.	(2) None.	
C. Retailing services (CPC 631 + 632, 61112, 6113, 6121) ²³	(3) None, except: A joint venture with a Vietnamese partner(s) is required, and foreign capital contribution shall not exceed 49%. As of 1 January 2008, the 49% capital limitation shall be abolished. As of 1 January 2009, none. Upon WTO accession, foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of all legally imported and domestically produced products except for: cement and cement clinkers; tyres (excluding tyres of airplanes); papers; tractors; motor vehicles; cars and motorcycles; iron and steel; audiovisual devices; wines and spirits; and fertilizers.	(3) None.	
	As of 1 January 2009, foreign-		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of tractors; motor vehicles; cars and motorcycles. Within 3 years of Viet Nam's accession, foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of all legally imported and domestically produced products. The establishment of outlets for retail services (beyond the first one) shall be allowed on the basis of an Economic Needs Test (ENT)²⁴. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
D. Franchising services (CPC 8929)	(1) (2) None. (3) None, except a joint venture with a Vietnamese partner(s) is required, and foreign capital contribution shall not exceed 49%. As of 1 January 2008, the 49% capital limitation shall be abolished. As of 1 January 2009, none. After 3 years from the date of WTO accession, branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5 EDUCATIONAL SERVICES			
Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields.			
With regard to points (C), (D), and (E) below: The education content must be approved by Viet Nam's Ministry of Education and Training.			
B. Secondary education services (CPC 922)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
C. Higher education services (CPC 923)	(1) Unbound. (2) None. (3) None, except:	(1) Unbound. (2) None. (3) Foreign teachers who wish to work in foreign-invested schools shall have at least 5 years of teaching experience, and their qualifications shall be recognized by the competent authority.	
D. Adult education (CPC 924)	Upon WTO accession, only in the form of joint-ventures. Majority foreign ownership of such joint ventures is allowed. As of 1 January 2009, 100% foreign-invested education entities are permitted.		
E. Other education services (CPC 929 including foreign language training)	After 3 years from the date of WTO accession: none.		
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
6. ENVIRONMENTAL SERVICES			
Access to certain geographic areas may be restricted for national security reasons ²⁵ .			
A. Sewage Services (CPC 9401)	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental	(1) Unbound, except related consulting services. (2) None. (3) None.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	authority as defined in Article I:3(c) may be subject to public monopolies or exclusive rights granted to private operators. Upon WTO accession joint ventures with foreign capital contribution not exceeding 51 % are allowed during 4 years after WTO accession. After that, none. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
B. Refuse disposal services (CPC 9402) ²⁶	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) may be subject to public monopolies or exclusive rights granted to private operators. Foreign ownership is limited to 51 % during 4 years after WTO accession. After that, none. For the purpose of ensuring public welfare, foreign-invested enterprises are restricted from collecting refuse directly from households. They are only permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Other services	(1) Unbound, except related consulting services.	(1) Unbound, except related consulting services.	
- Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)	(2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) may be subject to public monopolies or exclusive rights granted to private operators. Foreign ownership is limited to 51 % during 4 years after WTO accession. After that, none. (4) Unbound, except as indicated in the horizontal section.	(2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Environmental impact assessment services (CPC 94090*)	(1) None. (2) None. (3) None, except that foreign ownership is limited to 51% during 4 years after WTO accession. After that, none. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
7. FINANCIAL SERVICES			
A. Insurance and Insurance-Related Services	(1) None for:	(1) None.	
a. Direct insurance	- Insurance services provided to enterprises with foreign-invested capital, foreigners working in Viet Nam;		
(a) Life insurance, excl. health insurance services	- Reinsurance services;		
(b) Non-life insurance services	- Insurance services in international transportation, including insurance of risks relating to:		
b. Reinsurance and retrocession			
c. Insurance intermediation			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(such as brokerage and agency) d. Services auxiliary to insurance (such as consultancy, actuarial, risk assessment and claim settlement)	+ international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising there-from; and		
	+ goods in international transit; - Insurance broking and reinsurance broking services; - Consultancy, actuarial, risk assessment and claim settlement services.		
	(2) None. (3) None, except: 100% foreign-invested insurance enterprises shall not be allowed to engage in statutory insurance business, including motor vehicle third party liability, insurance in construction and installation, insurance for oil and gas projects, and insurance for projects and construction works of high danger to public security and the environment. As of 1 January 2008, this limitation shall be abolished. After 5 years from the date of WTO accession, non-life branches of foreign insurance enterprises shall be permitted, subject to prudential regulations.	(2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
B. Banking and Other Financial Services Commitments with respect to banking and other financial services are undertaken in accordance with relevant laws and regulations promulgated by competent authorities of Viet Nam to ensure the consistency with Article VI of the GATS and Para 2 (a) of the Annex on Financial Services. As a general rule and on a non-discriminatory basis, the offer of banking and other financial services or products is subject to relevant institutional and juridical form requirements.			
(a) Acceptance of deposits and other repayable funds from the public (b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction (c) Financial leasing (d) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts (e) Guarantees and commitments (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - Money market instrument	(1) Unbound, except B(k) and B(l). (2) None. (3) None, except: (a) Foreign credit institutions are only permitted to establish commercial presence in Viet Nam in the following forms: (i) With respect to foreign commercial banks: representative office, branch of foreign commercial bank, commercial joint venture bank with foreign capital contribution not exceeding 50% of chartered capital, joint venture financial leasing company, 100% foreign-invested financial leasing company, join venture finance company and 100% foreign-invested finance company, and, beginning on 1 April 2007, 100% foreign-owned banks are permitted. (ii) With respect to foreign finance companies: representative	(1) Unbound, except B(k) and B(l). (2) None. (3) None, except: (a) The conditions for the establishment of a branch of a foreign commercial bank in Viet Nam: - The parent bank has total assets of more than US\$20 billion at the end of the year prior to application.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(including cheques, bills, certificates of deposits); - Foreign exchange; - Exchange rate and interest rate instrument incl products such as swaps, forward rate agreements; - Bullion. (h) Money broking	office, joint venture finance company, 100% foreign-invested finance company, joint venture financial leasing company and 100% foreign-invested financial leasing company.		
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services (j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services (l) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs from (a) to (k), including credit reference and analysis, investment and	(iii) With respect to foreign financial leasing companies: representative office, joint venture financial leasing company and 100% foreign-invested financial leasing company. (b) During 5 years from the date of WTO accession, Viet Nam may limit the right of a foreign bank branch to accept deposits in Vietnamese Dong from Vietnamese natural persons with which the bank does not have a credit relationship to a ratio of the branch's paid-in capital according to the schedule below: - 1 January 2007: 650% of legal paid-in capital; - 1 January 2008: 800% of legal paid-in capital; - 1 January 2009: 900% of legal paid-in capital; - 1 January 2010: 1,000%	(b) The conditions for the establishment of a joint venture bank or a 100% foreign-owned bank: - The parent bank has total assets of more than US\$10 billion at the end of the year prior to application. (c) The conditions for the establishment of a 100% foreign-invested finance company or a joint venture finance company, a 100% foreign-invested financial	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	of legal-paid-in capital; - 1 January 2011: Full national treatment. (c) Equity participation: (i) Viet Nam may limit equity participation by foreign credit institutions in equitized Vietnamese state-owned banks to the same level as equity participation by Vietnamese banks. (ii) For capital contribution in the form of buying shares, the total equity held by foreign institutions and individuals in each Viet Nam's joint-stock commercial bank may not exceed 30% of the bank's chartered capital, unless otherwise provided by Viet Nam's laws or authorized by a Viet Nam's competent authority.	leasing company or a joint-venture financial leasing company: - The foreign credit institution has total assets of more than US\$10 billion at the end of the year prior to application.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(d) A branch of foreign commercial bank: - is not allowed to open other transaction points outside its branch office. (e) Upon WTO accession, foreign credit institutions are allowed to issue credit cards on a national treatment basis. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Securities</u>	(1) Unbound, except services C(k) and C(l).	(1) Unbound.	
(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - Derivative products incl. futures and options; - Transferable securities; - Other negotiable instruments and financial assets, excluding bullion.	(2) None. (3) Upon WTO accession, foreign securities service suppliers shall be permitted to establish representative offices and joint ventures with Vietnamese partners in which foreign capital contribution not exceeding 49%. After 5 years from the date of WTO accession, securities service suppliers with 100% foreign-invested capital shall be permitted. For services from C(i) to C(l), after 5 years from the date of WTO accession, branches of foreign securities services suppliers shall be permitted.	(2) None. (3) None.	
(g) Participation in issues of all kinds of securities incl. underwriting and placement as an agent (publicly or privately), provision of services related to such issues			
(i) Asset management, such as portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(j) Settlement and clearing services for securities, derivative products, and other securities-related instruments			
(k) Provision and transfer of financial information, and related software by suppliers of securities services			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(l) Advisory, intermediation and other auxiliary securities-related excluding (f), including investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (for other services under (l), refer to (l) under banking sector)			
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311)	(1) None. (2) None. (3) Foreign service suppliers are permitted to provide services through the establishment of 100% foreign-invested hospital, joint venture with Vietnamese partners or through business cooperation contract.	(1) None. (2) None. (3) None.	
B. Medical and dental services (CPC 9312)	The minimum investment capital for a commercial presence in hospital services must be at least US\$20 million for a hospital, US\$2 million for a polyclinic unit and US\$200,000 for a specialty unit. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and restaurant including	(1) None. (2) None.	(1) None. (2) None.	
- Lodging services	(3) None, except for a period of 8 years	(3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 64110) - Catering food (CPC 642) and drink services (CPC 643)	from the WTO accession date the services provided should be in parallel with investment in hotel construction, renovation, restoration or acquisition. None afterwards. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
B. Travel agencies and tour operator services (CPC 7471)	(1) None. (2) None. (3) None, except that: foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on foreign capital contribution. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Foreign service supplying enterprises can only do inbound services and domestic travel for inbound tourists as an integral part of inbound services. (4) Unbound, except as indicated in the horizontal section.	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment services (including theatre, live bands and circus services) (CPC 9619)	(1) Unbound. (2) None. (3) Unbound except after 5 years from the date of WTO accession, joint ventures with foreign capital contribution not exceeding 49% are permitted. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
D. Other - Electronic games business (CPC 964**)	(1) Unbound. (2) None. (3) Only through business cooperation contract or joint-venture with Vietnamese partners who are specifically authorized to provide these services. Foreign capital	(1) Unbound. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	contribution shall not exceed 49% of the legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
11. TRANSPORT SERVICES			
A. Maritime Transport Services (a) Passenger transportation less cabotage (CPC 7211) (b) Freight transportation less cabotage (CPC 7212)	(1) Unbound, except international freight transportation: None. (2) None. (3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: After 2 years from the date of WTO accession, foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 49% of total legal capital. Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint-ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be Vietnamese citizen. (b) Other forms of commercial presence for the supply of international maritime transport services²⁷: Upon WTO accession, foreign shipping companies can establish joint ventures with 51% foreign ownership. After 5 years from the	(1) Unbound, except international freight transportation: None. (2) None. (3) None.	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal; 5. Port Captain's/Harbour Master's services; 6. Navigation aids; 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies; 8. Emergency repair facilities; 9. Anchorage, berth and berthing services; 10. Access to maritime agency services.²⁸

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	date of WTO accession, foreign shipping companies can establish 100% foreign-invested enterprises. Upon WTO accession, foreign-invested enterprises are only permitted to carry out activities from (1) to (5) as indicated below: 1. Marketing and sales maritime transport services through direct contact with customers, from quotation to invoicing; 2. Acting on behalf of the cargo owners; 3. Provision of required business information; 4. Preparation of documentation concerning transport documents including customs documents, or other documents related to the origin and character of the goods transported; and 5. Provision of maritime transport services including cabotage services by Vietnamese flagged vessels for the supply of integrated transport services. After 5 years from the date of WTO accession, activities from (6) to (7) shall be allowed. 6. Acting on behalf of the company, organising the call of the ship or taking over cargoes when required;		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	7. Negotiate and sign contracts for road, rail, inland waterways transportation related to cargoes transported by the company.		
	The number of joint ventures by foreign shipping companies will be limited to 5 companies upon WTO accession. ²⁹ Three additional companies will be allowed every two years thereafter. After 5 years from the date of WTO accession, no limitation on the number of joint ventures. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
Maritime Auxiliary Services - Container handling services (CPC 7411) ³⁰	(1) Unbound* (2) None. (3) None, except that upon WTO accession joint ventures with foreign capital contribution not exceeding 50% can be established. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Customs Clearance Services ³¹	(1) Unbound* (2) None. (3) None, except that upon WTO accession joint ventures with foreign capital contribution not	(1) Unbound*. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	exceeding 51% can be established. After 5 years, joint ventures can be established with no foreign ownership limitation. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
- Container Station and Depot Services ³²	(1) Unbound.* (2) None. (3) None, except that upon WTO accession joint ventures with foreign capital contribution not exceeding 51% can be established. Seven years upon WTO accession, none. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Internal Waterways Transport (a) Passenger transport (CPC 7221) (b) Freight transport (CPC 7222)	(1) Unbound. (2) None. (3) Upon WTO accession, foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of total legal capital. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
C. Air Transport Services (a) Sales and marketing air products services	(1) None. (2) None. (3) Airlines are permitted to provide service in Viet Nam through their ticketing offices or agents in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Computer reservation services	(1) None, except the foreign service supplier must use public telecommunication network under the management of Viet Nam telecommunication authority. (2) None, except as indicated in Mode 1. (3) None, except as indicated in Mode 1. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(c) Maintenance and repair of aircraft (CPC 8868**)	(1) None. (2) None. (3) Upon WTO accession, joint-ventures are permitted with the capital contribution of foreign side not exceeding 51%. After 5 years from the date of WTO accession, 100% foreign-invested enterprises shall be allowed. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
E. Rail Transport Services			
(a) Passenger transportation (CPC 7111)	(1) Unbound. (2) None. (3) Unbound except: Foreign suppliers are permitted to provide freight transport services through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of the total legal capital. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
(b) Freight transportation (CPC 7112)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Mode of delivery: (1) Cross-border supply		(2) Consumption abroad		(3) Commercial presence		(4) Presence of natural person	
Sectors and sub-sectors		Limitations on Market Access		Limitations on National Treatment		Additional Commitments	
F. Road Transport Services		(1) Unbound. (2) None. (3) None, except:		(1) Unbound. (2) None. (3) None.			
(a) Passenger transportation (CPC 7121+7122)							
(b) Freight transportation (CPC 7123)		Upon WTO accession, foreign service suppliers are permitted to provide passenger and freight transport services through business cooperation contracts or joint-ventures with the capital contribution of foreign side not exceeding 49%. After 3 years from the date of WTO accession, subject to the needs of the market³³, joint-ventures with foreign capital contribution not exceeding 51% may be established to provide freight transport services. One hundred % of joint-venture's drivers shall be Vietnamese citizen.					
		(4) Unbound, except as indicated in the horizontal section.		(4) Unbound, except as indicated in the horizontal section.			
H. Services Auxiliary to all Modes of Transport		(1) Unbound * (2) None. (3) Upon WTO accession, foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 50%.		(1) Unbound. (2) None. (3) None.			
(a) Container handling services, except services provided at airports (part of CPC 7411)							
		(4) Unbound, except as indicated in the horizontal section.		(4) Unbound, except as indicated in the horizontal section.			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person

Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Other (part of CPC 749) ³⁴	(1) Unbound, except freight brokerage services: None after 5 years from the date of WTO accession. (2) None. (3) Upon WTO accession, foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 49%. After 3 years from the date of WTO accession, this limitation shall be 51%. Four years thereon, this capital limitation shall be abolished. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except freight brokerage services: None after 5 years from the date of WTO accession. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

REFERENCE PAPER

I. SCOPE

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and

- sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

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

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
- (b) the terms and conditions of individual licenses.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

**PROTOCOL ON THE ACCESSION OF THE KINGDOM OF THAILAND TO
THE AGREEMENT ON TRADE IN SERVICES UNDER THE FRAMEWORK
AGREEMENT ON COMPREHENSIVE ECONOMIC COOPERATION
AMONG THE GOVERNMENTS OF THE REPUBLIC OF KOREA AND THE
MEMBER COUNTRIES OF THE ASSOCIATION OF SOUTHEAST ASIAN
NATIONS**

The Governments of the Republic of Korea and Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member Countries of the Association of Southeast Asian Nations,

RECALLING the Agreement on Trade in Services under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations, dated twenty first day of November 2007, hereinafter referred to as "the Agreement on Trade in Services";

RECALLING the agreement for the Kingdom of Thailand to be included in the Agreement on Trade in Services only after the relevant signature on her behalf has been appended;

RECOGNISING the agreement that the Kingdom of Thailand may sign the Agreement on Trade in Services at a later date upon the completion of her parliamentary procedure; and

TAKING NOTE of the Summary of Decisions of the 22nd Korea-ASEAN Trade Negotiating Committee (KA-TNC) Meeting on the eleventh day of April 2008 in Busan, Republic of Korea, the Summary of Decisions of the 21st KA-TNC Meeting on the eighteenth day of January 2008 in Baguio, the Philippines, and the Summary of Record of the 9th SEOM-ROK Consultations on the thirteenth day of March 2008 in Siem Reap, Cambodia on the accession of the Kingdom of Thailand to the Agreement on Trade in Services,

HAVE AGREED as follows:

Article 1

1. The Kingdom of Thailand accedes to and shall be bound by the Agreement on Trade in Services, including its Annexes and Letter of Understanding which form an

integral part of that Agreement, as rectified, amended or otherwise modified before the date of entry into force of this Protocol.

2. The signature of the Kingdom of Thailand to this Protocol shall be treated as the signature of the Kingdom of Thailand to the Agreement on Trade in Services and Letter of Understanding which form an integral part of that Agreement.

Article 2

This Protocol, including the Kingdom of Thailand's Schedule of Specific Commitments, shall be an integral part of the Agreement on Trade in Services.

Article 3

In the event of any inconsistency between the Agreement on Trade in Services, including its Annexes and Letter of Understanding which form an integral part of that Agreement, and this Protocol, including the Kingdom of Thailand's Schedule of Specific commitments, the former shall prevail over the latter with respect to the Kingdom of Thailand, except for the following:

- (a) the Kingdom of Thailand's Schedule of Specific Commitments; and
- (b) the Article 6 of this Protocol.

Article 4

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

Article 5

Any dispute concerning the interpretation, implementation or application of this Protocol shall be resolved through the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.

Article 6

1. Subject to paragraph 2, this Protocol shall enter into force for all the Parties on the date on which the Kingdom of Thailand has notified all the other Parties in writing of the completion of its internal procedures.

2. In the event that a Party notifies all the other Parties in writing within one (1) month from the date of signing of this Protocol that it requires to complete its internal procedures, this Protocol shall enter into force for that Party upon the date of notification of the completion of its internal procedures.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Protocol on the Accession of the Kingdom of Thailand to the Agreement on Trade in Services under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of the Southeast Asian Nations.

DONE at Cha-am, Phetchaburi Province, Thailand, this 27th day of February 2009, in duplicate copies in the English language.

For the Government of the Republic of
Korea:

KIM JONG-HOON
Minister for Trade

For the Government of Brunei
Darussalam:

LIM JOCK SENG
Second Minister of Foreign Affairs and
Trade

For the Royal Government of Cambodia:

CHAM PRASIDH
Senior Minister and Minister of
Commerce

For the Government of the Republic of
Indonesia:

MARI ELKA PANGESTU
Minister of Trade

For the Government of the Lao People's
Democratic Republic:

NAM VIYAKETH
Minister of Industry and Commerce

For the Government of Malaysia:

TAN SRI MUHYIDDIN YASSIN
Minister of International Trade and
Industry

For the Government of the Union of
Myanmar:

U SOE THA
Minister for National Planning and
Economic Development

For the Government of the Republic of
the Philippines:

PETER B. FAVILA
Secretary of Trade and Industry

For the Government of the Republic of
Singapore:

LIM HNG KIANG
Minister for Trade and Industry

For the Government of the Kingdom of
Thailand:

PORNTIVA NAKASAI
Minister of Commerce

For the Government of the Socialist
Republic of Viet Nam:

VU HUY HOANG
Minister of Industry and Trade

THAILAND

Schedule of Specific Commitments

(For the First Package of Commitments)

THAILAND –SCHEDULE OF SPECIFIC COMMITMENTS

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	1), 2), 3), 4) For a service supplier of another Party who is a natural person of that Party but is not a national of that Party: Unbound 3) Unless otherwise specified at the sector-specific level, commercial presence in sectors or subsectors in this schedule is permitted only through a limited liability company which is registered in Thailand and which meets the following conditions: (a) Foreign equity participation must not exceed 49 per cent of the registered capital; and (b) The number of foreign shareholders must be less than half of the total number of shareholders of the company concerned.	1), 2), 3), 4) For a service supplier of another Party who is a natural person of that Party but is not a national of that Party: Unbound 3) Unless otherwise specified at the sector-specific level, for commercial entity incorporated pursuant to Thailand's laws and regulations with foreign equity participation not exceeding 49 percent of the registered capital : None Others : Unbound, including subsidies	

Note: The scope and classification of sub-sectors contained in this schedule, unless otherwise specified, corresponds to the explanatory notes for services listed in the 1991 Central Product Classification (CPC) of the United Nations Statistical Office, while the ordering is based on the Services Sectoral Classification List set out in document MTN.GNS/W/120 dated 10 July 1991.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unless otherwise specified at the sector-specific level, temporary movement of natural persons is <u>unbound except</u> in the following categories.	4) Unbound, except as provided in the MA column Contractual Service Suppliers : Unbound	
	I. Business Visitors (BV) (a) Service sellers: Representatives of a service supplier who enter and stay in Thailand temporarily without receiving remuneration from within Thailand for the sale of goods or services or entering into agreement for such sale for that services supplier. (b) Persons responsible for establishing a commercial presence: Representatives of a service supplier who enter and stay in Thailand temporarily for the purposes of: - participating in business meetings or contacts, - visiting of business establishments or other similar activities, - entering with a purpose to establish a commercial presence of a service supplier in Thailand when the service supplier has no commercial presence in Thailand. <u>Condition:</u> Representatives of such service suppliers or employees of such juridical person will not be engaged in making direct sales to the general public or in supplying services themselves.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<u>Duration of stay:</u> Temporary stay will be permitted and a work permit granted, when apply for, for an initial period of not more than 90 days. Representative of category (b) may be extended for a further period of not more than one year from the arrival date, provided that the criteria stipulated by the Immigration Bureau and the Department of Employment have been satisfied.		
	II. Intra-corporate Transferees (ICT) Employees of a company established in the territory of a Party who are transferred temporarily for the supply of a service through commercial presence in Thailand. The employees refer to Executives, Managers, or Specialists as defined below.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Manager is defined as: A person within an organization who primarily directs the organization, or a department or sub-division of the organization; supervises and controls the work of other supervisory, professional or managerial employees; has the authority to hire and fire or recommend hiring, firing, or other personnel actions (such as promotion or leave authorization); and exercises discretionary authority over day-to-day operations. Does not include first-line supervisors, unless the employees supervised are professionals, nor does it include employees who primarily perform tasks necessary for the provision of the service. Executive is defined as: A person within an organization who primarily directs the management of the organization, exercises wide latitude in decision-making, and receives only general supervision or direction from higher-level executives (the board of directors, or shareholders of the business). An executive would not directly perform tasks related to the actual provision of a service or services of the organization.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Specialist is defined as: A person within an organization who possesses knowledge at an advanced level of continued expertise essential to the establishment provision of the service and/or possesses proprietary knowledge of the organization's services, research equipment, techniques, or management. Condition: Such employees must have been employed by the company concerned outside Thailand for a period of not less than one year immediately preceding the date of his or her application for admission; have satisfied the criteria stipulated by the Immigration Bureau and hold a Non-Immigration visa; and have satisfied the criteria for management needs¹ stipulated by the Department of Employment. Duration of stay: Temporary stay will be permitted and a work permit granted, when apply for, for a one year period, and may be extended for a further three terms of not more than one year each subject to verification of ongoing employment with original employer and compliance with relevant Thai laws and regulations.		

¹ In considering managerial needs, the following facts shall be taken into consideration by the relevant authority, namely: (1) size of fully paid-up capital; (2) employment creation; (3) extent of foreign investment; (4) export promotion; (5) transfer of technology; (6) special needs of the management.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	III. Contractual Service Suppliers (CSS) <u>Definition:</u> Employees of a foreign based company who enter and stay in Thailand temporarily in order to perform service pursuant to a contract between their employer and a company (service consumer) incorporated in Thailand. <u>Condition:</u> Access is subject to the following conditions and those in sector-specific commitments, where applicable: Upon the foreign-based company: - The foreign-based company has no commercial presence in Thailand, and - has obtained a service contract for the provision of a service in Thailand for a period not exceeding three months from a company incorporated in Thailand. Upon the service contract: - The service contract shall comply with the laws, regulations and requirements of Thailand. - The contract has to be obtained in the sub-sectors below without conferring entitlement to practice as a licensed professional in Thailand.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Upon the employees: - The employees must meet the requirements prescribed for “Specialist” above, - have been offering such services as an employee of the foreign-based company supplying the services for at least the year immediately preceding the date of his or her application for admission, - have processed the necessary academic and professional qualifications as specified for the sector or activity concerned, - have satisfied the criteria stipulated by the Immigration Bureau and hold a Non-Immigration visa, and - have satisfied the criteria for management needs stipulated by the Department of Employment. <u>Duration of stay:</u> The Temporary stay will be permitted and a work permit granted, when apply for, for a period of not more than one year or the duration of the contract, whichever is less. The sub-sectors applicable: As below: - Consultancy services related to the installation of computer hardware (CPC 84100) - Software implementation services (CPC 84210+84220+84230+ 84240+84250) - Data processing services (excluding those		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	provided over public telecommunications network) (CPC 84310+84320+84330+84390) - Data base services (excluding those provided over public telecommunications network) (CPC 84400) - Other computer services : Software training services for staff of clients (part of CPC 84900) - General Management Consulting Services (CPC 86501) - Hotel Lodging Services (CPC 64110) - Restaurant Services (CPC 64210) - Related scientific and technical consulting services for oil and gas exploration and production (part of CPC 8675) - Environmental services (CPC 9401-9409), except Engineer		
	3),4) Regarding acquisition and usage of land according to the Land Code of Thailand, foreign nationals or domestic companies which are deemed foreigners are not allowed to purchase or own land in Thailand. However, they may lease land and own buildings. Foreigners are also allowed to own part of condominium units under the laws and regulations governing the ownership of condominiums.	3), 4) Acquisition and usage of land: Unbound, except as provided in the MA column	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
(a) Legal services (CPC 86111+86119+86120+86130+86190)	1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(b) Accounting, auditing and bookkeeping services (CPC 86211 to 86213 +86219+86220)	1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(d) Architectural services (CPC 86711 to 86714+86719)	1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(e) Engineering services (CPC 86721 to 86727 +86729)	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(g) Urban planning and landscape architectural services (CPC 86741 to 86742)	1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>Computer and Related Services</u>			
(a) Consultancy services related to the installation of computer hardware (CPC 84100)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to numerical ceilings and specific qualification requirements set by Ministry of Information and Communications Technology (hereinafter "ICT Ministry"), otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(b) Software implementation services (excluding programming and systems maintenance services) (CPC 84210+84220 +84230)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Programming and systems maintenance services (CPC 84240+84250)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Entry of contractual service suppliers may subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section	may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	
(c) Data processing services (excluding those provided over public telecommunications network) (CPC 84310+84320 +84330+84390)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(d) Data base services (excluding those provided over public telecommunications network) (CPC 84400)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(e) Other computer services: software training services for staff of clients (part of CPC 84900)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence	

** National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Entry of contractual service suppliers may subject to numerical ceilings and specific qualification requirements set by ICT Ministry, otherwise as indicated in the horizontal section	specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	
E. <u>Rental/Leasing Services without Operators</u>			
(d) Rental and leasing services concerning agricultural machinery, construction machinery, office machinery, other machinery and equipment without operator (CPC 83106-83109)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
F. <u>Other Business Services</u>			
(a) Advertising services (CPC 87110+87120 +87190)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None	

** National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
(b) Market research and public opinion polling services (CPC 86401 to 86402)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(c) General management consulting services (CPC 86501)	1) None 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for legal and auditing consultants	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(e) Technical testing and analysis services (CPC 86761+86769)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Services incidental to agriculture: Consultancy services on agricultural extension: - soil preparation - seed production - plant protection - harvesting - grading - packing - storing	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Soil analysis laboratory	1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Soil survey and land use Planning	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Cover crop seed multiplication	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Services incidental to forestry:			
Forestry consultant services	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(g) Services incidental to fishing:			
International trading, exporting products services (broker)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Quality analysis services	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Canning process analysis services	1) Unbound 2) None 3) None 4) As indicated in the horizontal sections	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Technical services - Consulting - Research on marketing - Quality control	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(h) Services incidental to mining at oil and gas fields	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(m) Related scientific and technical consulting services (CPC 8675) - Oil and gas exploration and production (part of CPC 8675)	1) Unbound 2) None 3) None 4) (a) Entry of contractual service suppliers will be subject to the approval of the Petroleum Committee required in Petroleum Act, otherwise as indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	

** National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(n) Maintenance and repair services of office machinery and equipment including computers (CPC 84500)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(q) Packaging services (CPC 87600)	1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(r) Publishing and printing services excluding publishing newspaper (CPC 88442)	1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	
(t) Other Translation and interpretation services (CPC 87905)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES C. Telecommunications Services <u>Commitments undertaken in this offer are subject to the following general conditions:</u> - Each service to be supplied in Thailand requires a specific governmental licence. - Licences are granted only to service suppliers duly constituted according to the Thai legislation, which requires head office and management located in the Thai territory. - Due to scarce resources, the number of licences may be limited. - The services in the Schedule of Specific Commitments shall be on facilities basis. - The service provider shall be a Thai registered company with foreign equity participation not exceeding 20 per cent of the registered capital and the number of foreign shareholders must not exceed 20 per cent of the total number of shareholders of the company. - Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, commitments on public telecommunication services will be introduced, and carried out in accordance with the implementing regulations to be issued by virtue of those acts.			
Public local, domestic long distance and international services: (a) Voice telephone services (b) Telex services (c) Telegraph services (d) Facsimile services	1),2) None, other than traffic shall be routed through a gateway in Thailand operated by a supplier duly licensed; the provision of concerned services shall be agreed by the supplier duly licensed of both ends. 3) Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, Thailand will introduce the market access elements as contained in those acts into the relevant parts of its Schedule of Specific Commitments relating to the supply of public telecommunication services.	1),2) None 3) Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, Thailand will introduce the national treatment elements as contained in those acts into the relevant parts of its Schedule of Specific Commitments relating to the supply of public telecommunication	Conditional upon passage and coming into force of all necessary new communication acts, commencing from the year of 2006, Thailand will introduce into its Schedule of Specific Commitments on public telecommunication services its treatment on the subjects relating to competitive safeguards, interconnection, universal service, public availability of licensing criteria, separation of regulatory and operational functions, and the allocation and use of scarce resources.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound as indicated in the horizontal section	services. 4) Unbound as indicated in the horizontal section	
(j) Data base access services (part of CPC 7523)	1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities; 1.2 Radio application service is subject to frequency availability. 2) None 3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company (b) Such company shall be permitted under the built-transferred-operated concept (c) Must use public telecommunication network under national telecommunication authorities 4) As indicated in the horizontal section	1) None 2) None 3) No limitations as long as foreign equity participation does not exceed 40 per cent 4) Unbound, except as provided in the horizontal section	
(n) On-line information and/or data processing services (part of CPC 843)	1) 1.1 Services providers must use telecommunication network under national telecommunication authorities; 1.2 Radio application service is subject to frequency availability	1) None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) None 3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company (b) Such company shall be permitted under the built-transferred-operated concept (c) Must use public telecommunication network under national telecommunication authorities 4) As indicated in the horizontal section	2) None 3) No limitations as long as foreign equity participation does not exceed 40 per cent 4) Unbound, except as provided in the horizontal section	
(o) Other Telecommunications equipment sales services (part of CPC 75420)	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Telecommunications consulting services (CPC 75440)	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Videotext (part of CPC 75299)	1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities; 1.2 Radio application service is subject to frequency availability 2) None 3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company (b) Such company shall be permitted under the built-transferred-operated concept by national telecommunication authorities ²	1) None 2) None 3) No limitations as long as foreign equity participation does not exceed 40 per cent	
	(c) Must use public telecommunication network under national telecommunication authorities (d) Selection of service providers shall be based on open tender 4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
Teleconference (part of CPC 75292)	1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities; 1.2 Radio application service is subject	1) None	

² This condition will be applied for at least 10 years.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	to frequency availability 2) None 3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company (b) Such company shall be permitted under the built-transferred-operated concept by national telecommunication authorities³ (c) Must use public telecommunication network under national telecommunication authorities (d) Selection of service providers shall be based on open tender 4) As indicated in the horizontal section	2) None 3) No limitations as long as foreign equity participation does not exceed 40 per cent 4) Unbound, except as provided in the horizontal section	
Domestic leased circuits (part of CPC 75299)	1) 1.1 Service providers must use public telecommunication network under national telecommunication authorities; 1.2 Radio application service is subject to frequency availability 2) None 3) (a) Shall be a Thai registered company with foreign equity participation not exceeding 40 per cent of the	1) None 2) None 3) No limitations as long as foreign equity participation does not exceed 40 per cent	

³ This condition will be applied for at least 10 years.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	registered capital and the number of foreign shareholders must not exceed 40 per cent of the total number of shareholders of the company (b) Such company shall be permitted under the built-transferred-operated concept by national telecommunication authorities⁴ (c) Must use public telecommunication network under national telecommunication authorities (d) Selection of service providers shall be based on open tender 4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
D. <u>Audiovisual Services</u>			
(a) Film/video production and distribution services excluding promotion or advertising services (CPC 96112+96113)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(c) Radio/television services only for production of radio/TV programmes (CPC 96131+96132)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

⁴ This condition will be applied for at least 10 years.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. Construction Work for Buildings (CPC 51210+51220+51230+51240+51250+ 51260+51270+51280+51290)	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
B. Construction Work for Civil Engineering (CPC 51310+51320+51330+51340+51350+51360+51371+51372+51390)	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
C. Installation Work (CPC 51610+51620+51630+51641+51642+51643+51644+51649+51650+51660+51691+51699)	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Assembly Work (CPC 51400)	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	
D. Building Completion and Finishing Work (CPC 51710+51720+51730+51740+51750+51760+51770+51780+51790)	1) Unbound 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	
E. Other Pre-erection Work at Construction Site (CPC	1) Unbound 2) None 3) None	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of	

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Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
51110+51120+51130 +51140+51150+51160) Special Trade Construction (CPC 51510+51520+51530+51540+51550+51560+51590) Renting services related to equipment for construction or demolition of buildings or civil engineering works with operator (CPC 51800)	4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	
4. DISTRIBUTION SERVICES A. Commission Agents' Services (CPC 62111 to 62118)	1) Unbound 2) None 3) None 4) Unbound	1) Unbound 2) None 3) None 4) Unbound	

** National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES A + B. International and National School Education Services (excluding adult and other education services) (CPC 9219+9221+9222)	1) Unbound 2) None 3) None 4) Foreign natural persons may enter Thailand to supply education services provided that: (1) the natural persons are invited or employed by education institutions duly established and registered in Thailand; (2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable. The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension. Others : As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	
B. Technical and Vocational Education Services (CPC 9223+9224)	1) None 2) None 3) None 4) Foreign natural persons may enter Thailand to supply education services provided that:	1) None 2) None 3) None 4) Unbound	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(1) the natural persons are invited or employed by education institutions duly established and registered in Thailand; (2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension. Others : As indicated in the horizontal section		
C. Higher education services (CPC 92300)	1) Unbound 2) None 3) Unbound 4) Foreign natural persons may enter Thailand to supply education services provided that: (1) the natural persons are invited or employed by education institutions duly established and registered in Thailand; (2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education where	1) Unbound 2) None 3) Unbound 4) Unbound	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	applicable The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension. Others : As indicated in the horizontal section		
D. Professional and/or Short Courses Education Services (CPC 92400)	1) Unbound 2) None 3) None 4) Foreign natural persons may enter Thailand to supply education services provided that: (1) the natural persons are invited or employed by education institutions duly established and registered in Thailand; (2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension. Others : As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Other education services (CPC 92900) Foreign language tuition services (part of CPC 92900)	1) Unbound 2) None 3) None 4) Foreign natural persons may enter Thailand to supply education services provided that: (1) the natural persons are invited or employed by education institutions duly established and registered in Thailand; (2) the natural persons possess qualification and experiences set by such institutions as well as meeting other criteria that may be set by Ministry of Education, where applicable The initial temporary stay shall be one year or the duration of employment period, whichever is shorter, with possibility of extension. Others : As indicated in the horizontal section	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law^{**} 4) Unbound	

^{**} National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES			
A. Environmental Consultancy on Sewage System, Refuse Disposal, Hazardous Waste Management, Air Pollution and Noise Management, Sanitation and Other Environmental Management Services (CPC 9401)	1) None 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Environmental Protection and Environmental Abatement Services (CPC 9401)	1) None 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Sewage Services (including industrial waste water treatment system) (CPC 9401)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Refuse Disposal Services (including hazardous waste management and incinerator) (CPC 9402)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
C. Sanitation and Similar Services (CPC 9403)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
D. Other Cleaning services of exhaust gases (including industrial emission abatement) (CPC 9404)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Noise abatement services (CPC 9405)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	as indicated in the horizontal section		
Nature and landscape protection services (CPC 9406)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Other environmental protection services (CPC 9409)	1) Unbound 2) None 3) None 4) Entry of contractual service suppliers may subject to qualification requirements set by Ministry of Natural Resources and Environment, otherwise as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
7. FINANCIAL SERVICES - With regard to the scope of operation and types of financial services that can be provided, each type of financial institution will be permitted to operate the sector or sub-sector of banking and other financial services only to the extent that their respective governing legislation permit them to do so. - All commitments in this sector are subject to horizontal commitments in Thailand's GATS schedule of specific commitments.			
A. <u>Insurance including Reinsurance and retrocession</u>			
(a) Life insurance services (CPC 81211)	1) None 2) None	1) None 2) Life insurance premium is tax deductible up to a certain amount for holders of policies issued by local	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) (a) Foreign equity participation limited to 25 per cent of registered share capital. (b) New establishment is subject to licence approved by the Minister with the consent of the Cabinet. 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	3) companies. None other than that indicated in the MA column 4) Unbound, except as provided in the horizontal section	
(b) Non-life insurance services (CPC 8129)	1) Unbound except for international marine, aviation and transit and all classes of reinsurance. 2) None 3) (a) Foreign equity participation limited to 25 per cent of registered share capital. (b) New establishment is subject to license approved by the Minister with the consent of the Cabinet. 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	1) Unbound 2) None 3) None other than that indicated in the MA column 4) Unbound, except as provided in the horizontal section	
(d) Services auxiliary to insurance (excluding pension funding services) Insurance broking and agency services (CPC 81401) (Brokers shall	1) Unbound 2) Unbound 3) Foreign equity participation not to exceed 25 per cent.	1) Unbound 2) Unbound 3) None other than that indicated in the MA column	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
not induce, advise or do any acts so as to cause any person to enter into insurance contracts with insurers abroad, except for reinsurance contracts)	4) (a) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner. (b) Unbound for individual broker and agent.	4) Unbound, except as provided in the horizontal section	
Insurance consultancy services excluding pension consulting services (CPC 81402)	1) None 2) None 3) None 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Average and loss adjustment services (CPC 81403)	1) None 2) None 3) None 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Actuarial Services (CPC 81404)	1) None 2) None 3) None 4) Only senior managerial personnel, specialists and technical assistants with the approval of the Insurance Commissioner.	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Services auxiliary to financial intermediation other than to insurance and pension funding services Credit card services (CPC 81133) (Mobilizing funds from the public is prohibited, unless licensed under a financial law)	1) None 2) None 3) (a) As indicated in B(3)(j) below. (b) Financial institutions must obtain prior approval from the Bank of Thailand. 4) As indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Financial consultancy services (CPC 81332)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
B. <u>Banking and Other Financial Services</u> Acceptance of deposits and other repayable funds from the public Lending of all types, including consumer credit, mortgage credit, factoring and financing of	1) None for financial advisory and financial data processing. Unbound for all other services. 2) None for financial advisory and financial data processing. Unbound for all other services. 3) (a) Representative office of banks: None. (b) Foreign bank branches:	1) None 2) None 3) (a) Representative office of banks: None (b) Foreign bank branches:	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
commercial transactions Financial leasing Payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers drafts Guarantees and commitments	I. None for existing foreign bank branches under present shareholding structure. New establishment is subject to licence approved by the Minister of Finance with the consent of the Cabinet. II. ATM operations permitted under the following conditions only: (i) joining ATM pools operated by Thai banks; or (ii) operation within own premises or sharing the facilities with other commercial banks in Thailand.	None, except as indicated in the market access column.	
Trading for own account, or for account of customers in the following: (a) money market instruments (b) foreign exchange (c) exchange rate and interest rate instruments (d) transferable securities	III. Existing foreign banks which already had the first branch office in Thailand prior to July 1995 will each be permitted to open no more than two additional branches. IV. None for participation in cheque clearing and settlement system. (c) Locally incorporated banks I. Market access limited to the acquisition of shares of existing banks.	(c) Locally incorporated banks None, except as indicated in the market access column	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Participation in issues of all kinds of securities, including underwriting and placement as agents (whether publicly or privately) and provision of services related to such issues	II. (i) Maximum foreign equity participation limited to 25 per cent of paid-up registered capital. Combined shareholding of an individual and his/her related persons not to exceed 5 per cent of bank's paid-up registered capital.		
Asset management as follows: - cash or portfolio management - collective investment management - custodian and depository services Advisory, intermediation and other auxiliary financial services Provision and transfer of financial information, and financial data processing and related software	(ii) The Minister of Finance upon recommendation of the Bank of Thailand may relax the above-mentioned limits on maximum foreign equity participation and combined shareholding of an individual and his/her related persons, subject to the terms and conditions announced by the Minister of Finance, including the following: - the relaxation is deemed necessary to improve the condition or business of the commercial bank; - such equity participation will be authorized for a period of up to 10 years, with foreign shareholders who enter in this period being grandfathered thereafter with respect to the absolute amount of their equity holding.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	III. At least three-fourths of the directors must be of Thai nationality. The Minister of Finance upon recommendation of the Bank of Thailand may allow more foreign nationals than specified above subject to the same terms and conditions as stated in II (ii) above. (d) International Banking Facility⁵ New establishment is subject to licence approved by the Minister of Finance (e) Finance companies and credit foncier companies I. None for representative offices. II. Market access limited to the acquisition of shares of existing companies. III. (i) Maximum foreign equity participation limited to 25 per cent of paid-up registered capital. Combined shareholding of an individual and his/her related persons not to exceed 10 per cent.	(d) International Banking Facility None, except as indicated in the market access column (e) Finance companies and credit foncier companies None, except as indicated in the market access column	

⁵ IBF units permitted to operate only the banking and investment banking business as specified in the Ministerial Order issued on 16 September 1992, and Notification of the Bank of Thailand dated 14 December 1993.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(ii) The Minister of Finance upon recommendation of the Bank of Thailand may relax the above-mentioned limits on maximum foreign equity participation and combined shareholding of an individual and his/her related persons, subject to the terms and conditions announced by the Minister of Finance, including the following: - the relaxation is deemed necessary to improve the condition or business of the finance company and credit foncier company.		
	- such equity participation will be authorized for a period of up to 10 years, with foreign shareholders who enter in this period being grandfathered thereafter with respect to the absolute amount of their equity holding. IV. At least three-fourths of the directors must be of Thai nationality. The Minister of Finance upon recommendation of the Bank of Thailand may allow more foreign nationals than specified above subject to the same terms and conditions as stated in III(ii) above.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(f) Securities companies, Securities brokerage, securities dealing, investment advisory service and securities underwriting:	(f) Securities companies None, except as indicated in the market access column	
	I. None for representative offices. II. Market access limited to share acquisition of existing companies only. Unbound for new licences. III. Maximum foreign equity participation limited to 49 per cent of paid-up registered capital. IV. At least one-half of the directors of a locally incorporated securities firm must be Thai national.		
	(g) Asset management companies: I. None for representative offices. II. Market access limited to share acquisition of existing companies. III. During the first five years after the licence has been granted, maximum foreign equity participation is limited to 25 per cent of paid-up registered capital and at least three-fourths of the directors must be Thai national.	(g) Asset management companies None, except as indicated in the market access column	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	IV. After five years, maximum foreign equity participation is limited to 49 per cent of paid-up registered capital and at least one-half of the directors must be Thai national.		
	(h) Financial leasing services Can only be provided by leasing companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital, or by finance companies which are subject to maximum foreign equity participation of 25 per cent of paid-up registered capital, except in (e) III (ii). (i) Factoring services Can only be provided by factoring companies which are subject to maximum foreign equity participation of 49 per cent of paid-up registered capital, or by finance companies which are subject to maximum foreign equity participation of 25 per cent of paid-up registered capital, except in (e) III (ii).	(h) Financial leasing services None (i) Factoring services None	
	(j) Credit, charge and debit cards Credit, charge and debit cards can only be provided by companies which are subject to maximum	(j) Credit, charge and debit cards None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	foreign equity participation of 49 percent of paid-up registered capital or locally incorporated banks and foreign bank branches. The conduct of businesses under h), i) and j) will be subject to licensing and regulations to be announced.		
	4) Limitations on the number of foreign personnel per foreign bank office: (a) two persons for banks operating as representative office; (b) six persons for each full-licensed branch; (c) four persons for each BIBF branch; (d) two persons for each PIBF branch; (e) eight persons for banks operating as full-licensed and BIBF branch; For finance companies: (a) two persons for a representative office; (b) Maximum of four directors permitted for finance companies; For securities companies and asset and management companies: two persons for a representative office.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotel Lodging Services</u> (CPC 64110)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Camping and caravan site services (CPC 64195)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	
Restaurant Services (CPC 64210)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Catering Services (CPC 64230)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None	

** National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
B. <u>Travel Agency and Tour Operator Services</u> (CPC 74710)	1) Unbound 2) None 3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
D. <u>Other</u> Hotel management services	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the Horizontal section	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
D. Sporting Services (excluding other sporting services specified in CPC 96419) (CPC 96411 + 96412 + 96413)	1) Unbound 2) None 3) None 4) As indicated in the horizontal sections	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Recreation Park and Beach Services (CPC 96491)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
11. TRANSPORT SERVICES A. <u>Maritime Transport Services</u> (a) Passenger transportation (CPC 7211 less cabotage transport: as defined below - 3.1)	1) None 2) None 3) (a) Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand	1) None 2) None 3) (a) Unbound	The following services at the port provided by the government or government enterprise are made available, to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage ⁶ 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal

⁶ A Thai captain of a Thai ship which sails regularly in certain compulsory pilotage area may be permitted to pilot the ship in the area.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(b) Other forms of commercial presence for the supply of international maritime transport services (as defined below - 3.2) except branch office: As indicated in the horizontal section. 4) (a) Ships' crews: Unbound (b) Other personnel: As indicated in the horizontal section	(b) None 4) (a) Unbound (b) Unbound, except as provided in the horizontal section	5. Port captain's service 6. Navigation aids 7. Shore-based operational services essential to ship operations, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services
(b) Freight transportation (CPC 7212 less cabotage transport: as defined below - 3.1)	1) None 2) None 3) (a) Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand (b) Other forms of commercial presence for the supply of international maritime transport services (as defined below - 3.2) except branch office: As indicated in the horizontal section	1) None 2) None 3) (a) Unbound (b) None other than: (i) Shareholders of Thai maritime transport companies with ownership of Thai flag vessels may be granted exemption or reduced rates of income tax leviable on dividends paid by such companies	1) See Note to the schedule (b) See Note to the schedule
		(ii) Exporters or importers of goods shipped from or to Thailand by Thai flag vessels	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) (a) Ships' crews: Unbound (b) Other personnel: As indicated in the horizontal section	may be entitled to special deduction of not more than 50 per cent of the freight values or other expenses paid in the ordinary course of carriage of such goods from their net income for the purpose of calculation of income tax 4) (a) Unbound (b) Unbound, except as provided in the horizontal section	
(e) International towing (CPC 7214)	1) None 2) None 3) (a) Unbound for establishment of juristic person for the purpose of operating a fleet under the national flag of Thailand (b) Other forms of commercial presence for the supply of international towing service (as defined below - 3.2) except branch office: As indicated in the horizontal section	1) None 2) None 3) (a) Unbound (b) None	
	4) (a) Ships' crews: Unbound (b) Other personnel: As indicated in the horizontal section	4) (a) Unbound (b) Unbound, except as provided in the horizontal section	
(f) Supporting Services for maritime transport (CPC 745) Shore reception	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
facilities (collection of waste/oily water from ships)			
Port captain's services attached to specific foreign vessels	1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Marine surveys and classification societies for the purpose of providing accurate documentation and certification of vessels	1) None other than those under regulations stipulated by the Harbour Department 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provide in the MA column	
Freight forwarding services	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Maritime cargo handling services (as defined below – 3.5)	1) Unbound 2) None 3) Supplying services in the port area under the supervision of government authorities is subject to certain conditions set up by relevant laws and regulations of such authorities.	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of 'foreigner' in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law**	

** National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) As indicated in the horizontal section	4) Unbound, except as provided in the horizontal section	
Maritime agency services (as defined below – 3.6)	1) Unbound 2) None 3) None ⁷ 4) As indicated in the horizontal section	1) Unbound 2) None 3) Conditional upon the result of the proposal to amend the definition of ‘foreigner’ in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	
C. <u>Air Transport Services</u>			
(d) Aircraft repair and maintenance services (CPC 8868)	1) None 2) None 3) Services providers must perform their services outside the prescribed apron 4) As indicated in the horizontal section	1) None 2) None 3) Conditional upon the result of the proposal to amend the definition of ‘foreigner’ in the Foreign Business Act B.E. 2542, commercial presence specified in the MA column which is owned or controlled by the foreigner may be subject to certain requirements stipulated under such law** 4) Unbound, except as provided in the horizontal section	

⁷ For transparency purposes, domestic regulations may require registration of service suppliers, minimum paid-up capital, experienced personnel, etc., on a non- discriminatory basis

** National treatment limitation in this mode of supply is subject to further negotiation in view of the outcome of the legislative deliberation in Thailand.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Supporting services for air transport (CPC 746) Selling and marketing of air transport services	1) None 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) Unbound 3) None 4) Unbound	
Computer reservation system services	1) None other than: (1) Service providers must use public telecommunication network under national telecommunication authorities. (2) Radio application service is subject to frequency availability 2) None 3) (1) Distribution through CRS is allowed for airlines offices and one General Sales Agent office (2) Service providers must use Thai public telecommunication network under national telecommunication authorities and have to comply with terms and conditions set out in Thailand's GATS offer on Telecommunication 4) As indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Rail Transport Services</u>			
(d) Maintenance and repair of rail transport equipment (CPC 8868)	1) None 2) None 3) None 4) (a) As indicated in the horizontal section (b) Unbound for civil engineer	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(e) Supporting Services for rail transport services (CPC 743) Passenger and freight car cleaning services	1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	
Security services at railway station	1) None 2) None 3) None 4) As indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. <u>Road Transport Services Other non-scheduled passenger transportation</u> (b) Freight transportation only for frozen or refrigerated goods, bulk liquids or gases and containerized freight (CPC 71231 to 71233)	1) Unbound 2) None 3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(c) Rental services of passenger cars with operator (CPC 71222)	1) Unbound 2) None 3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	
(c) Rental services of buses and coaches with operator (CPC 71223)	1) Unbound 2) None 3) In addition to that indicated in the horizontal section, not less than half of the board of directors of the company must have Thai nationality 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
H. <u>Services Auxiliary to All Modes of Transport</u>			
(b) Storage and warehousing services (CPC 742)	1) Unbound 2) None 3) None 4) As indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound, except as provided in the horizontal section	

Reference Paper

NOTE TO THE SCHEDULE

1. Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to and use of these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.

2. "Reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which enter the port at a later date.

3. Definitions:

3.1 "cabotage": for the purpose of this schedule, means the transportation or towage of passengers or goods, between a port or place located in Thai waters and another port or place located in Thai waters.

3.2 "Other forms of commercial presence for the supply of international maritime transport services": for the purpose of this schedule, means the ability for international maritime transport service suppliers of other members to undertake locally the following:

- (a) Marketing and sales of maritime transport services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself;
- (b) The procurement, on their own account of any transport and related services, necessary for the supply of the integrated service;
- (c) The preparation of documentation concerning transport documents, customer documents, or other document related to the origin and character of the goods transported;
- (d) Setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally with any locally established shipping agency: As indicated in the horizontal section.

3.3 "Multimodal transport operator" means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

3.4 "Freight forwarding services" means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the procurement of transport and related services, preparation of documentation and provision of business information.

3.5 “Maritime cargo handling services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers when this workforce is organized independently of the stevedoring or terminal operator companies. The activities include the organization and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge

3.6 “Maritime agency services” means activities consisting of representing as an agent, the business interests of one or more shipping lines, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuing of bill of lading of the shipping lines; procurement and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the shipping lines organizing the call of a ship or taking over cargoes when required.

**AGREEMENT ON INVESTMENT UNDER
THE FRAMEWORK AGREEMENT ON
COMPREHENSIVE ECONOMIC COOPERATION AMONG
THE GOVERNMENTS OF THE REPUBLIC OF KOREA AND THE MEMBER
COUNTRIES OF THE
ASSOCIATION OF SOUTHEAST ASIAN NATIONS**

The Governments of the Republic of Korea and Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member Countries of the Association of Southeast Asian Nations,

RECALLING the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations (Framework Agreement) signed in Kuala Lumpur, Malaysia on the 13th day of December 2005;

FURTHER RECALLING Articles 1.3 and 2.3 of the Framework Agreement, which reflect their commitment to establish the Korea-ASEAN Free Trade Area covering investment;

REAFFIRMING their commitment to create a liberal, facilitative, transparent and competitive investment regime with business-friendly environment among the Republic of Korea and the ASEAN Member Countries, and to provide protection for investors of the Parties and their investments under the investment regime;

RECOGNISING that mutually enhanced investment opportunities will stimulate the flow of private capital and the economic development among the Republic of Korea and the ASEAN Member Countries; and

NOTING the different stages of economic development among the ASEAN Member Countries and the need for flexibility to be given to the new ASEAN Member Countries, in particular the need to facilitate their increasing participation in the economic cooperation of the Parties and the expansion of their exports, including, inter alia, through strengthening their domestic capacity, efficiency and competitiveness,

HAVE AGREED as follows:

Article 1

Definitions

For the purposes of this Agreement:

- (a) **ASEAN Member Country** means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand or the Socialist Republic of Viet Nam, individually;
- (b) **ASEAN Member Countries** means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, collectively;
- (c) **covered investment** means, with respect to a Party, an investment in its territory of an investor of any other Party, in existence as of the date of entry into force of this Agreement or established, acquired or expanded thereafter, and has been admitted according to its laws, regulations and national policies, and where applicable, specifically approved in writing¹ by its competent authority;
- (d) **disputing parties** means a disputing investor and a disputing Party;
- (e) **disputing Party** means a Party against which a claim is made under Article 18 (Investment Dispute Settlement between a Party and an Investor of any other Party);
- (f) **Framework Agreement** means the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations;
- (g) **freely usable currency** means any currency designated as such by the International Monetary Fund (IMF) under its Articles of Agreement and any amendments thereto;
- (h) **GATS** means the General Agreement on Trade in Services, contained in Annex 1B to the WTO Agreement;
- (i) **Implementing Committee** means the Implementing Committee established under Article 5.3 of the Framework Agreement;

¹ For the purpose of protection, the procedures relating to specific approval in writing shall be in Annex 1 (Approval in Writing).

- (j) **investment** means every kind of asset that an investor owns or controls, and that has the characteristics of an investment, such as the commitment of capital or other resources, the expectation of gains or profits or the assumption of risk, and in particular, shall include but is not limited to:
- (i) movable and immovable property and any other property rights such as mortgages, liens or pledges;
 - (ii) shares, stocks and debentures of a juridical person or interests in the property of such juridical person;
 - (iii) intellectual property rights which are recognised pursuant to laws and regulations of a host Party and international agreements to which the host Party is a party and goodwill;
 - (iv) business concessions² conferred by law or under contract, including concessions to search for, cultivate, extract or exploit natural resources; and
 - (v) a claim to money or any performance having financial value,

but the term **investment** does not include claims to money that arise solely from:

- (i) commercial contracts for the sale of goods or services by a natural or juridical person in the territory of a Party to natural or juridical person in the territory of any other Party; or
- (ii) the extension of credit in connection with a commercial transaction, such as trade financing.

For the purpose of the definition of investment in this Article, returns that are invested should be treated as investments and any alteration of the form in which assets are invested or reinvested shall not affect their character as investments;

- (k) **investor of a Party** means a natural person or a juridical person of a Party that is seeking to make³, is making, or has made an investment in the territory of any other Party;
- (l) **juridical person of a Party** means any legal entity duly constituted or

² Business concessions include contractual rights such as those under turnkey, construction, management, production or revenue-sharing, concessions, or other similar contracts and may include investment funds for projects such as Build-Operate and Transfer (BOT) and Build-Operate and Own Schemes (BOO).

³ For greater certainty, the Parties understand that an investor that “is seeking to make” an investment refers to an investor of any other Party that has taken active steps to initiate a notification or approval process, where applicable, for making an investment.

otherwise organized under a Party's applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, sole proprietorship, joint venture, or other association, and its branch⁴;

- (m) **Korea** means the Republic of Korea;
- (n) **measures** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or in any other form affecting investors and/or investments, and include measures taken by:
 - (i) central, regional or local governments and authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments and authorities;
- (o) **natural person of a Party**⁵ means any natural person possessing the nationality or citizenship of or right of permanent residence in that Party in accordance with its laws and regulations;
- (p) **new ASEAN Member Countries** means the Kingdom of Cambodia, the Lao People's Democratic Republic, the Union of Myanmar and the Socialist Republic of Viet Nam;
- (q) **non-disputing Party** means the Party of the disputing investor;
- (r) **Parties** means Korea and the ASEAN Member Countries, collectively;
- (s) **Party** means Korea or an ASEAN Member Country;
- (t) **returns** means amounts yielded by or derived from an investment particularly, though not exclusively, any profits, interests, capital gains, dividends, royalties or fees;
- (u) **WTO** means the World Trade Organisation; and
- (v) **WTO Agreement** means the Marrakesh Agreement Establishing the World Trade Organisation, done at Marrakesh on the 15th day of April 1994 and the other agreements negotiated thereunder.

⁴ For greater certainty, a branch of a legal entity of a non-Party shall not be considered as a juridical person of a Party.

⁵ In the case of a Party who does not grant rights of permanent residence to foreigners or accord its permanent residents the same benefits as its nationals or citizens, it shall not be legally obliged to accord the benefits of this Agreement to permanent residents of any other Party or claim the aforesaid benefits for its permanent residents, if applicable, from any other Party.

Article 2

Scope and Coverage

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

- (a) investors of any other Party; and
- (b) covered investments.

2. This Agreement does not apply to:

- (a) government procurement;
- (b) subsidies or grants provided by a Party;
- (c) any taxation measure, except under Article 10 (Transfers) and Article 12 (Expropriation and Compensation);
- (d) claims arising out of events which occurred, or claims which had been raised, prior to the entry into force of this Agreement;
- (e) services supplied in the exercise of governmental authority such as law enforcement, correctional services, income security or insurance, social security or insurance, social welfare, public education, public training, health, and child care, provided that such services are supplied neither on a commercial basis, nor in competition with one or more service suppliers; or
- (f) measures adopted or maintained by a Party to the extent that they are covered by the Agreement on Trade in Services under the Framework Agreement.

3. Notwithstanding paragraph 2(f) of this Article, Article 5 (General Treatment of Investment), Article 10 (Transfer), Article 12 (Expropriation and Compensation), Article 13 (Compensation for Losses), Article 14 (Subrogation), and Article 18 (Investment Dispute Settlement between a Party and an Investor of any other Party) of this Agreement shall apply, *mutatis mutandis*, to any measure affecting the supply of service by a service supplier of a Party through commercial presence⁶ in the territory of any other Party pursuant to the provisions of the Agreement on Trade in Services under the Framework Agreement, only to the extent that they relate to a covered investment.

⁶ Commercial presence shall have the same meaning as that in the Agreement on Trade in Services under the Framework Agreement.

Article 3

National Treatment⁷

Each Party shall accord to investors of any other Party, and to covered investments of investors of any other Party, treatment no less favourable than that it accords through its measures, in like circumstances, to its own investors and investments with respect to admission, establishment, acquisition, expansion, management, conduct, operation and sale or other disposition of investments in its territory.

Article 4

Most-Favoured-Nation Treatment⁸

1. Each Party shall accord to investors of any other Party treatment no less favourable than it accords, in like circumstances, to investors of any other Party or a non-Party with respect to admission, establishment, acquisition, expansion, management, conduct, operation and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favourable than it accords, in like circumstances, to investments in its territory of investors of any other Party or a non-Party with respect to the admission, establishment, acquisition, expansion, management, conduct, operation and sale or other disposition of investments.

3. The treatment, as set forth in paragraphs 1 and 2, shall not include:

- (a) any preferential treatment accorded to investors and/or their investments under any existing bilateral, regional and/or international agreements or any forms of economic or regional cooperation with any non-Party; and
- (b) any existing or future preferential treatment accorded to investors and/or their investments in any agreement or arrangement between or among ASEAN Member Countries.

4. Notwithstanding paragraphs 1 and 2, if a Party accords more favourable treatment to investors of any other Party or a non-Party or their investments by virtue of any future agreements or arrangements to which the Party is a party, it shall not be obliged to accord such treatment to investors of any other Party or their investments. However, upon request from any other Party, it shall accord adequate opportunity to negotiate the benefits granted therein.

⁷ The application of this Article is subject to Article 27 (Work Programme).

⁸ The application of this Article is subject to Article 27 (Work Programme).

Article 5

General Treatment of Investment

1. Each Party shall accord to covered investments of investors of any other Party fair and equitable treatment and full protection and security.
2. For greater certainty:
 - (a) fair and equitable treatment requires each Party not to deny justice in any legal or administrative proceedings;
 - (b) full protection and security requires each Party to take such measures as may be reasonably necessary to ensure the protection and security of the covered investments; and
 - (c) the concepts of “fair and equitable treatment” and “full protection and security” do not require treatment in addition to or beyond that which is provided under the customary international law and do not create additional substantive rights.⁹
3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

Article 6

Performance Requirements¹⁰

The provisions of the WTO Agreement on Trade-related Investments Measures (TRIMs), which are not specifically mentioned in or modified by this Agreement, shall apply, *mutatis mutandis*, to this Agreement unless the context otherwise requires.

Article 7

Senior Management and Boards of Directors¹¹

1. A Party shall not require a juridical person of that Party that is a covered investment appoint to senior management positions natural persons of any particular nationality.
2. A Party may require that a majority of the board of directors, or any committee thereof, of a juridical person of that Party that is a covered investment, be of a particular

⁹ In the case of the Republic of Indonesia, paragraph 2(c) does not apply.

¹⁰ The application of this Article is subject to Article 27 (Work Programme).

¹¹ The application of this Article is subject to Article 27 (Work Programme).

nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

Article 8

Transparency

1. Each Party shall promptly publish, or otherwise make publicly available, its laws, regulations, administrative rulings and judicial decisions of general application as well as international agreements which pertain to or affect any matter covered by this Agreement.

2. Each Party shall promptly make publicly available any new laws or any changes to existing laws, regulations or administrative guidelines which significantly affect investments or commitments of a Party under this Agreement.

3. The provisions of paragraphs 1 and 2 shall not be construed so as to oblige a Party to disclose confidential information, the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or which would prejudice privacy or legitimate commercial interests.

4. Each Party shall establish or designate an enquiry point where, upon request of any natural person, juridical person or any other Party, all information relating to the measures required to be published or made available under paragraphs 1 and 2 may be promptly obtained.

5. Each Party shall notify all the other Parties through the Implementing Committee at least once annually of any future investment related agreement or arrangement which grants any preferential treatment and to which it is a party.

6. All notifications and communications pursuant to paragraphs 4 and 5 shall be in the English language.

Article 9

Reservations¹²

1. Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 7 (Senior Management and Boards of Directors), and in the case of the Lao People's Democratic Republic Article 6 (Performance Requirements), shall not apply to:

- (a) any existing non-conforming measure that is maintained by a Party at:
 - (i) the central level of government as set out by the Party in its Schedule of Reservations in List 1;

¹² The application of this Article is subject to Article 27 (Work Programme).

- (ii) the regional level of government as set out by the Party in its Schedule of Reservations in List 1; or
 - (iii) the local level of government.
- (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
- (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed at the date of entry into force of the Party's Schedule of Reservations in List 1, with Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 7 (Senior Management and Boards of Directors), and in the case of the Lao People's Democratic Republic Article 6 (Performance Requirements).

2. Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 7 (Senior Management and Boards of Directors), and in the case of the Lao People's Democratic Republic Article 6 (Performance Requirements), shall not apply to any reservation for measures that a Party adopts or maintains with respect to sectors, sub-sectors or activities, as set out in List 2.

3. Other than pursuant to any procedures for the modification of Schedules of Reservations, a Party may not, under any measure adopted after the date of entry into force of this Agreement and covered by List 2, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.

4. Procedures for the modification of the Schedules of Reservations referred to in paragraph 3 are to be pursuant to Article 27 (Work Programme).

5. Nothing in this Agreement shall be construed so as to derogate from rights and obligations under international agreements in respect of protection of intellectual property rights to which the Parties are party, including the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) and other treaties concluded under the auspices of the World Intellectual Property Organization.

Article 10

Transfers

1. Each Party shall allow transfers relating to a covered investment to be made freely and without delay into and out of its territory in any freely usable currency at the prevailing market rate of exchange in its territory on the date of transfer. Such transfers shall include:

- (a) the initial capital and additional amounts to maintain or increase the investment;

- (b) profits, dividends, interest, capital gains, royalty payments, licence fees, technical assistance fees, management fees and other current income accruing from any covered investment;
- (c) proceeds from the sale or liquidation of all or any part of the investment;
- (d) payments made under a contract including payments made pursuant to a loan agreement;
- (e) payments made in accordance with Article 12 (Expropriation and Compensation) and Article 13 (Compensation for Losses); and
- (f) payments arising out of the settlement of a dispute under this Agreement.

2. Notwithstanding paragraph 1, a Party may delay or prevent a transfer through the equitable, non-discriminatory and good faith application of its laws and regulations relating to:

- (a) bankruptcy, insolvency or the protection of the rights of creditors;
- (b) issuing, trading or dealing in securities, futures, options or derivatives;
- (c) criminal or penal offences;
- (d) social security, public retirement or compulsory savings scheme;
- (e) ensuring compliance with the judgments in judicial or administrative proceedings;
- (f) severance entitlement of employees;
- (g) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities; and
- (h) taxation.

3. Nothing in this Agreement shall affect the rights and obligations of the Parties as members of the International Monetary Fund (IMF) under the Articles of Agreement of the Fund, including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 11 (Temporary Safeguard Measures) or at the request of the Fund.

Article 11

Temporary Safeguard Measures

1. A Party may adopt or maintain measures not conforming with its obligations

under Article 3 (National Treatment) relating to cross-border capital transactions or Article 10 (Transfers) in the event of serious balance of payments and external financial difficulties or under threat thereof.

2. A Party may adopt or maintain measures not conforming with its obligations under Article 10 (Transfers) in cases where, in exceptional circumstances, movements of capital cause or threaten to cause serious economic or financial disturbance or serious difficulties for the operation of monetary or exchange rate policies in the Party concerned¹³.

3. The measures referred to in paragraphs 1 and 2 shall:

- (a) be consistent with the Articles of Agreement of the IMF, as may be amended;
- (b) avoid unnecessary damage to the commercial, economic and financial interests of any other Party;
- (c) not exceed those necessary to deal with the circumstances described in paragraph 1 or 2;
- (d) be temporary and phased out progressively as the situation specified in paragraph 1 improves; and
- (e) be applied such that any one of the other Parties is treated no less favourably than any other Party or non-Party.

4. Measures adopted or maintained pursuant to paragraph 2 shall, in addition to paragraphs 3(a) to (e):

- (a) be phased out within one year or when conditions would no longer justify their institution or maintenance¹⁴;
- (b) be applied on a national treatment basis; and
- (c) avoid unnecessary damage to investors and covered investments of any other Party.

5. Any restrictions adopted or maintained under paragraphs 1 and 2 or any changes therein, shall be promptly notified to the other Parties.

¹³ For greater certainty, any measures taken to ensure the stability of the exchange rate including to prevent speculative capital flows shall not be adopted or maintained for the purpose of protecting a particular sector.

¹⁴ For greater certainty, the measures may be extended beyond the one year period should conditions warrant.

Article 12

Expropriation and Compensation

1. A Party shall not nationalise or expropriate covered investments of an investor of any other Party, either directly or through measures equivalent to expropriation or nationalisation (referred hereto as “expropriation”), except:

- (a) for public purpose¹⁵
- (b) in accordance with due process of law;
- (c) on a non-discriminatory basis; and
- (d) upon payment of prompt, adequate and effective compensation.

2. For the purpose of paragraph 1(d), compensation shall:

- (a) be equivalent to the fair market value of the expropriated investment at the time when the expropriation was publicly announced¹⁶, or when the expropriation occurred, whichever is applicable;
- (b) not reflect any change in value occurring because the intended expropriation had become known earlier;
- (c) be settled and paid without undue delay¹⁷; and
- (d) be effectively realisable and freely transferable between the territories of the Parties.

3. The compensation referred to in paragraph 1(d) shall include appropriate interest. The compensation, including any accrued interest, shall be payable either in the currency of the expropriating Party, or if requested by the investor, in a freely usable currency.

4. Notwithstanding paragraphs 1, 2 and 3, in the case of the Republic of Singapore and the Socialist Republic of Viet Nam, any measure of expropriation relating to land shall be as defined in their respective domestic laws, regulations and any amendment thereto and shall be, for the purposes of and upon payment of compensation, in accordance with the aforesaid laws and regulations.

¹⁵ For the avoidance of doubt, where Malaysia is the expropriating Party, any measure of expropriation relating to land shall be for the purposes as set out in the domestic laws and regulations relating to land acquisition.

¹⁶ In the case of the Republic of the Philippines, the time when or immediately before the expropriation was publicly announced refers to the date of filing of the Petition for Expropriation.

¹⁷ The Parties understand that there may be legal and administrative processes that need to be observed before payment can be made.

5. This Article does not apply to the issuance of compulsory licences granted in relation to intellectual property rights under the TRIPS Agreement.

Article 13

Compensation for Losses

A Party shall accord to investors of any other Party whose covered investment suffered losses due to war or other armed conflict, state of national emergency, civil strife or other similar events in its territory, treatment no less favourable than that accorded, in like circumstances, to its own investors or investors of a non-Party whichever is more favourable, relating to restitution, indemnification, compensation or any other forms of settlement.

Article 14

Subrogation

1. Where a Party or an agency authorised by that Party has granted a contract of insurance or any form of financial guarantee against non-commercial risks with regard to a covered investment by one of its investors in the territory of any other Party and when payment has been made under this contract or financial guarantee by the former Party or the agency authorised by it, the latter Party shall recognise the rights of the former Party or the agency authorised by the Party by virtue of the principle of subrogation to the rights of the investor.¹⁸

2. Where a Party or the agency authorised by the Party has made a payment to its investor and has taken over rights and claims of the investor, that investor shall not, unless authorised to act on behalf of the Party or the agency authorised by the Party, making the payment,¹⁹ pursue those rights and claims against the other Party.

Article 15

Special Formalities and Treatment of Information

1. Nothing in Article 3 (National Treatment) shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with the establishment of investments by investors of any other Party, such as the requirement that investments be legally constituted under the laws or regulations of the Party and compliance with registration requirements, provided that such formalities do not materially impair the rights afforded by a Party to investors of any other Party and investments of investors of any other Party pursuant to this Agreement.

¹⁸ For greater certainty, the subrogated or transferred right or claim shall not be greater than the original right or claim of the investor.

¹⁹ For greater certainty, Article 10 (Transfers), Article 12 (Expropriation and Compensation) and Article 13 (Compensation for Losses) shall apply *mutatis mutandis* as regards payment to be made to the Party or the agency prescribed in paragraphs 1 and 2 by virtue of such recognition of rights and claims, and the transfer of such payment.

2. Notwithstanding Article 3 (National Treatment) or Article 4 (Most-Favoured-Nation Treatment), a Party may require an investor of any other Party, or its investment in its territory, to provide routine information concerning that investment solely for information or statistical purposes. The Party shall protect any confidential information which has been provided from any disclosure that would prejudice legitimate commercial interests of particular juridical persons, public or private or the competitive position of the investor or the investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

Article 16

Special and Differential Treatment for the new ASEAN Member Countries

In order to increase benefit for the new ASEAN Member Countries in participating in this Agreement, and in accordance with the objectives set out in the Preamble to this Agreement and in the Framework Agreement, a special and differential treatment shall be accorded to these Countries, to the extent possible, through:

- (a) access to information on the investment policies of other Parties, business information, relevant databases and contact point for investment promotion;
- (b) technical assistance to strengthen their capacity in relation to investment policies and promotion including in areas such as human resource development;
- (c) commitments in areas of interest to the new ASEAN Member Countries; and
- (d) recognising that commitments by each new ASEAN Member Country can be made in line with its respective development policies and strategies.

Article 17

Denial of Benefits

1. A Party may deny the benefits of this Agreement to an investor of any other Party that is a juridical person of such other Party and to investments of such investor if the juridical person has no substantial business activities in the territory of the Party under whose law it is constituted or organised, and investors of a non-Party, or of the denying Party, own or control the juridical person.

2. The denying Party shall, to the extent practicable, notify the other Parties concerned before denying the benefits. If the denying Party provides such notice, it shall consult with the other Parties concerned at the request of such other Parties.

3. Notwithstanding paragraph 1, and subject to prior notification to and consultation with the relevant Party, in the case of the Kingdom of Thailand, the Kingdom of Thailand may deny the benefits of this Agreement relating to the admission, establishment, acquisition and expansion of investments to an investor of any other Party that is a juridical person of such other Party and to investments of such an investor where the Kingdom of Thailand establishes that the juridical person is owned or controlled by natural persons or juridical persons of a non-Party.

4. In the case of the Kingdom of Thailand, a juridical person is:

- (a) **owned** by investors of a Party if more than 50 per cent of the equity interest in it is beneficially owned by such investors; and
- (b) **controlled** by investors of a Party if such investors have the power to name a majority of its directors or otherwise to legally direct its actions.

5. Following notification, and without prejudice to paragraph 1, in the case of the Republic of the Philippines, the Republic of the Philippines may deny the benefits of this Agreement to an investor of any other Party and to investments of that investor, where it establishes that such investor has made an investment in breach of the provisions of Commonwealth Act No. 108 (An Act to Punish Acts of Evasion of Laws on the Nationalization of Certain Rights, Franchises or Privileges) as amended by Presidential Decree No. 715, otherwise known as “the Anti-Dummy Law”, as may be amended.

Article 18 **Investment Dispute Settlement** **between a Party and an Investor of any other Party**

1. This Article shall apply to investment disputes between a Party and an investor of any other Party concerning an alleged breach of Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 5 (General Treatment of Investment), Article 7 (Senior Management and Boards of Directors), Article 10 (Transfers), Article 12 (Expropriation and Compensation) and Article 13 (Compensation for Losses) of this Agreement which causes loss or damage by reason of, or arising out of, that breach to:

- (a) the investor in relation to its covered investments; or
- (b) the covered investment that has been made by that investor,

relating to the management, conduct, operation or sale or other disposition of a covered investment.

2. A natural person possessing the nationality or citizenship of a Party shall not pursue a claim against that Party under this Agreement.

3. An investment may not make a claim under this Article.
4. In the event of an investment dispute arising under this Article, the disputing parties shall as far as possible resolve the dispute through consultation and negotiation, a request of which shall be made in writing, with a view towards reaching an amicable settlement.
5. Any such dispute which has not been resolved within a period of six months from the date of written request for consultations may be submitted to the courts or administrative tribunals of the disputing Party provided that such courts or tribunals have jurisdictions over such claims or to arbitration. In the latter event, the investor has the choice among any of the following:
- (a) the ICSID Convention and the ICSID Rules of Procedure for Arbitration Proceedings, provided that both the disputing Party and the non-disputing Party are parties to the ICSID Convention²⁰;
 - (b) the ICSID Additional Facility Rules, provided that either the disputing Party or the non-disputing Party is a party to the ICSID Convention;
 - (c) the UNCITRAL Arbitration Rules; or
 - (d) any other arbitration institution or any other arbitration rules, if the disputing parties so agree.
6. Once the investor has submitted the dispute to the courts or administrative tribunals of the disputing Party or any of the arbitration mechanisms provided for in paragraph 5, the choice of forum shall be final.
7. The submission of a dispute to arbitration under paragraph 5 shall be conditional upon:
- (a) the submission of the dispute to such arbitration taking place within three years of the time at which the disputing investor became aware, or should reasonably have become aware, of a breach of an obligation under this Agreement and, of the loss or damage incurred by the disputing investor in relation to its covered investment or by the covered investment; and
 - (b) the disputing investor providing written notice, which shall be delivered at least 90 days before the claim to arbitration is submitted, to the disputing Party of its intent to submit the dispute to such arbitration and which:

²⁰ In the case of the Republic of the Philippines, submission of a claim under the *ICSID Convention* and the *ICSID Rules of Procedure for Arbitration Proceedings* shall be subject to a written agreement between the disputing parties in the event that an investment dispute arises. For greater certainty, nothing in this Agreement shall be construed to derogate from the written agreement requirement set out in this footnote.

- (i) nominates one of the fora in paragraph 5(a), (b), (c), or (d) as the forum for dispute settlement; and
- (ii) briefly summarises the alleged breach of the disputing Party under this Agreement (including the articles alleged to have been breached) and the loss or damage allegedly caused to the investor in relation to its covered investment or caused to the covered investment.²¹

8. Where an investment dispute relate to a measure which may be a taxation measure, the disputing Party and the non-disputing Party, including representatives of their tax administrations, shall hold consultations to determine whether the measure in question is a taxation measure.

9. Where a disputing investor claims that the disputing Party has breached Article 12 (Expropriation and Compensation) by the adoption or enforcement of a taxation measure, the disputing Party and the non-disputing Party shall, upon request from the disputing Party, hold consultations with a view to determining whether the taxation measure in question has an effect equivalent to expropriation or nationalisation.

10. Any tribunal that may be established under this Article shall accord serious consideration to the decision of the disputing Party and the non-disputing Party under paragraphs 8 and 9.

11. If the disputing Party and the non-disputing Party fail either to initiate such consultations referred to in paragraphs 8 and 9, or to make such joint decisions, within the period of 180 days from the date of the receipt of request for consultation referred to in paragraph 4, the disputing investor shall not be prevented from submitting its claim to arbitration in accordance with this Article.

12. A Party shall not prevent the disputing investor from seeking interim measures of protection, not involving the payment of damages or resolution of the substance of the matter in dispute before the courts or administrative tribunals of the disputing Party, prior to the institution of proceedings before any of the dispute settlement fora referred to in paragraph 5, for the preservation of its rights and interests.

13. A Party shall not give diplomatic protection, or bring an international claim, in respect of a dispute which one of its investors and any other Party shall have consented to submit or have submitted to arbitration under this Article, unless such other Party has failed to abide by and comply with the award rendered in such dispute. Diplomatic protection, for the purposes of this paragraph, shall not include informal diplomatic exchanges for the sole purpose of facilitating a settlement of the dispute.

²¹ In the event of an investment dispute between Korea and an investor of any other Party or between any other Party and an investor of Korea, it shall be considered that the disputing Party consents to the submission of the dispute to the arbitration forum selected by the disputing investor, provided that Korea and that other Party had consented to submission of investment disputes to that forum in existing bilateral agreements to which both Korea and that other Party are parties.

14. An award made by a tribunal shall be final and binding upon the disputing parties. An award shall have no binding force except between the disputing parties and in respect of the particular case.

Article 19

Disputes between the Parties

Unless otherwise provided in this Agreement, any dispute concerning the interpretation, implementation or application of this Agreement shall be resolved through the procedures and mechanism as set out in the Agreement on Dispute Settlement Mechanism under the Framework Agreement.

Article 20

General Exceptions

1. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties or their investors where like conditions prevail, or a disguised restriction on investors or investments made by investors of any other Party, nothing in this Agreement shall be construed to prevent the adoption or enforcement by any Party of measures:

- (a) necessary to protect public morals or to maintain public order²²;
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement including those relating to:
 - (i) the prevention of deceptive and fraudulent practices to deal with the effects of a default on a contract;
 - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; and
 - (iii) safety;
- (d) inconsistent with Article 3 (National Treatment), provided that the difference in treatment is aimed at ensuring the equitable or effective²³

²² The public order exception may be invoked by a Party only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

²³ For the purpose of this subparagraph, footnote 6 of Article XIV of the GATS is incorporated into and forms an integral part of this Agreement, *mutatis mutandis*.

imposition or collection of direct taxes in respect of investments or investors of any other Party;

- (e) imposed for the protection of national treasures of artistic, historic or archaeological value; or
- (f) relating to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption.

2. Insofar as measures affecting the supply of financial services are concerned, paragraph 2 (Domestic Regulation) of the Annex on Financial Services of the GATS shall be incorporated into and form an integral part of this Agreement, *mutatis mutandis*.

Article 21

Security Exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or
 - (b) to prevent a Party from taking any actions which it considers necessary for the protection of its essential security interests:
 - (i) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials or relating to the supply of services as carried on, directly or indirectly, for the purpose of supplying or provisioning a military establishment;
 - (ii) taken in time of war or other emergency in domestic or international relations;
 - (iii) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (iv) taken to protect critical public infrastructures, including communication, power and water infrastructures, from deliberate attempts intended to disable or degrade such infrastructures; or
 - (c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.
2. The Implementing Committee shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.

Article 22

Taxation

Nothing in this Agreement shall affect the rights and obligations of any Party under any tax agreement to which the Party is a party. In the event of any inconsistency between this Agreement and any such agreement, that agreement shall prevail to the extent of the inconsistency.

Article 23

Relation to Other Agreements

1. Nothing in this Agreement shall be construed to derogate from any right or obligation of a Party under international agreements to which the Parties are party.
2. If the international obligations existing at present or established hereafter between the Parties in addition to this Agreement, result in a position entitling investors of any other Party and investments by investors of any other Party to treatment more favourable than is provided for by this Agreement, such position shall not be affected by this Agreement.

Article 24

Institutional Arrangements

The institutions as provided for in Article 5.3 of the Framework Agreement shall oversee, supervise, coordinate and review, as appropriate, the implementation of this Agreement.

Article 25

Consultations

The Parties agree to consult each other at the request of any Party on any matter relating to investments covered by this Agreement, or otherwise affecting the implementation of this Agreement.

Article 26

Review and Future Liberalisation

1. The institutions as provided for in Article 5.3 of the Framework Agreement shall review the implementation of this Agreement.
2. The Parties will, through future negotiations, further deepen liberalisation with a view to reaching the reduction or elimination of the remaining restrictions scheduled in conformity with Article 9 (Reservations), on a mutually advantageous basis and ensuring an overall balance of rights and obligations.

Article 27

Work Programme

1. The Parties shall enter into discussions on:
 - (a) Article 4 (Most-Favoured-Nation Treatment);
 - (b) TRIMs-plus elements to Article 6 (Performance Requirements);
 - (c) Schedules of Reservations to this Agreement;
 - (d) Procedures for modification of Schedules of Reservations that will apply at the date of entry into force of the Schedules of Reservations to this Agreement;
 - (e) Annex on Expropriation and Compensation;
 - (f) Annex on Taxation and Expropriation; and
 - (g) Article 18 (Investment Dispute Settlement between a Party and an Investor of any other Party).
2. The Parties shall conclude the discussions referred to in paragraph 1, within five years from the date of entry into force of this Agreement unless the Parties otherwise agree. These discussions shall be overseen by the Implementing Committee established under Article 5.3 of the Framework Agreement.
3. Schedules of Reservations to this Agreement referred to in paragraph 1 shall enter into force on a date agreed to by the Parties.
4. Notwithstanding anything to the contrary in this Agreement, Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 7 (Senior Management and Boards of Directors), Article 9 (Reservations), and in the case of the Lao People's Democratic Republic Article 6 (Performance Requirements), shall not apply until the Parties' Schedules of Reservations to this Agreement have entered into force in accordance with paragraph 3.

Article 28

Annexes and Future Instruments

This Agreement shall include:

- (a) the Annexes and the contents therein which shall form an integral part of this Agreement; and
- (b) all future legal instruments agreed pursuant to this Agreement.

Article 29

Amendments

The provisions of this Agreement may be modified through amendments mutually agreed upon in writing by the Parties.

Article 30

Depositary

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

Article 31

Entry into Force

1. This Agreement shall enter into force on the first day of the second month following the latter date on which Korea and at least one ASEAN Member Country have notified all the other Parties in writing of the completion of their internal procedures.

2. A Party shall, upon the completion of its internal procedures for the entry into force of this Agreement, notify all the Parties in writing.

3. Where a Party is unable to complete its internal procedures for the entry into force of this Agreement by the date as set out in paragraph 1, this Agreement shall come into force for that Party, 30 days after the date on which that Party has notified all the other Parties in writing of the completion of its internal procedures. The Party concerned, however, shall be bound by the same terms and conditions of this Agreement, including any further commitments that may have been undertaken by the other Parties under this Agreement by the time of such notification, as if it had notified all the other Parties in writing of the completion of its internal procedures before the date of entry into force of this Agreement.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Agreement on Investment under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Republic of Korea and the Member Countries of the Association of Southeast Asian Nations.

DONE at Jeju-do, Republic of Korea, this 2nd day of June 2009, in duplicate copies in the English language.

For the Government of the Republic of
Korea:

KIM JONG-HOON
Minister for Trade

For the Government of Brunei Darussalam:

LIM JOCK SENG
Second Minister of Foreign Affairs and
Trade

For the Royal Government of Cambodia:

CHAM PRASIDH
Senior Minister and Minister of Commerce

For the Government of the Republic of
Indonesia:

MARI ELKA PANGESTU
Minister of Trade

For the Government of the Lao People's
Democratic Republic:

NAM VIYAKETH
Minister of Industry and Commerce

For the Government of Malaysia:

DATUK MUSTAPA MOHAMED
Minister of International Trade and Industry

For the Government of the Union of
Myanmar:

U SOE THA
Minister for National Planning and
Economic Development

For the Government of the Republic of the
Philippines:

PETER B. FAVILA
Secretary of Trade and Industry

For the Government of the Republic of
Singapore:

LIM HNG KIANG
Minister for Trade and Industry

For the Government of the Kingdom of
Thailand:

PORNTIVA NAKASAI
Minister of Commerce

For the Government of the Socialist
Republic of Viet Nam:

VU HUY HOANG
Minister of Industry and Trade

ANNEX 1
Approval in Writing

Where specific approval in writing is required for covered investments by a Party's domestic laws, regulations and national policies, that Party shall:

- (a) inform all the other Parties through the ASEAN Secretariat of the contact details of its competent authority responsible for granting such approval;
- (b) in the case of an incomplete application, identify and notify the applicant in writing within one month from the date of receipt of such application of all the additional information that is required;
- (c) inform the applicant in writing that the investment has been specifically approved or denied within four months from the date of receipt of complete application by the competent authority; and
- (d) in the case an application is denied, inform the applicant in writing of the reasons for such denial. The applicant shall have the opportunity of submitting, at that applicant's discretion, a new application.